

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/Senate Bill No. 131, Page 3, Section 135.098, Line 70,

2 by inserting after all of said line the following:

3 "144.014. 1. Notwithstanding other provisions of law  
4 to the contrary, [beginning October 1, 1997, the tax levied  
5 and imposed under this chapter on] all retail sales of food  
6 shall be [at the rate of one percent. The revenue derived  
7 from the one percent rate pursuant to this section shall be  
8 deposited by the state treasurer in the school district  
9 trust fund and shall be distributed as provided in section  
10 144.701] exempted from the provisions of and from the  
11 computation of the tax levied, assessed, or payable pursuant  
12 to this chapter, the local sales tax law as defined in  
13 section 32.085, and section 238.235.

14 2. For the purposes of this section, the term "food"  
15 shall include only those products and types of food for  
16 which food stamps may be redeemed pursuant to the provisions  
17 of the Federal Food Stamp Program as contained in 7 U.S.C.  
18 Section 2012, as that section now reads or as it may be  
19 amended hereafter, and shall include food dispensed by or  
20 through vending machines. For the purpose of this section,  
21 except for vending machine sales, the term "food" shall not  
22 include food or drink sold by any establishment where the  
23 gross receipts derived from the sale of food prepared by  
24 such establishment for immediate consumption on or off the  
25 premises of the establishment constitutes more than eighty  
26 percent of the total gross receipts of that establishment,

27 regardless of whether such prepared food is consumed on the  
28 premises of that establishment, including, but not limited  
29 to, sales of food by any restaurant, fast food restaurant,  
30 delicatessen, eating house, or café."; and

31 Further amend the title and enacting clause accordingly.