

FIRST REGULAR SESSION

# SENATE BILL NO. 275

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

1161S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax exemption for electricity.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto  
2 one new section, to be known as section 144.058, to read as  
3 follows:

144.058. In addition to other exemptions granted under  
2 this chapter, there is hereby specifically exempted from the  
3 provisions of and the computation of the tax levied,  
4 assessed, or payable under this chapter and the local sales  
5 tax law as defined in section 32.085, electrical energy and  
6 gas, whether natural, artificial, or propane; water, coal,  
7 and energy sources; chemicals, machinery, equipment, parts,  
8 and material used or consumed in connection with or to  
9 facilitate the generation, transmission, distribution, sale,  
10 or furnishing of electricity for light, heat, or power; and  
11 any conduits, ducts, or other devices, materials, apparatus,  
12 or property for containing, holding, or carrying conductors  
13 used or to be used for the transmission of electricity for  
14 light, heat, or power service to consumers. The provisions  
15 of this section shall be in addition to any other sales or  
16 use tax exemption provided by law.

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