

SECOND REGULAR SESSION

HOUSE BILL NO. 2635

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SMITH (163).

5453H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 144.064, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for the sale of firearms and ammunition.

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

Section A. Section 144.064, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.064, to read as follows:

144.064. 1. No sales tax levied under this chapter on any firearms or ammunition shall be levied at a rate that is higher than the sales tax levied under this chapter or any other excise tax levied on any sporting goods or equipment or any hunting equipment.

2. **Beginning August 28, 2024, in addition to all other exemptions granted pursuant to this chapter, there is hereby specifically exempted from the provisions of and from the computation of the tax levied, assessed, or payable pursuant to this chapter and the local sales tax law as defined in section 32.085 all sales of firearms and ammunition sold in this state.**

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EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.