

FIRST REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

HOUSE BILL NO. 869

98TH GENERAL ASSEMBLY

2024H.01T

2015

AN ACT

To repeal section 144.450, RSMo, and to enact in lieu thereof one new section relating to taxation on motor vehicles.

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

Section A. Section 144.450, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.450, to read as follows:

144.450. In order to avoid double taxation under the provisions of sections 144.010 to 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or outboard motor in any other state and seeks to register or obtain a certificate of title for it in this state shall be credited with the amount of any sales tax or use tax shown to have been previously paid by him on the purchase price of such motor vehicle, trailer, boat, or outboard motor in such other state. The tax imposed by subdivision (9) of subsection 1 of section 144.020 shall not apply:

(1) To motor vehicles, trailers, boats, or outboard motors brought into this state by a person moving any such vehicle, trailer, boat, or outboard motor into Missouri from another state who shall have registered and in good faith regularly operated any such motor vehicle, trailer, boat, or outboard motor in such other state at least ninety days prior to the time it is registered in this state;

(2) To motor vehicles, trailers, boats, or outboard motors acquired by registered dealers for resale;

(3) To motor vehicles, trailers, boats, or outboard motors purchased, owned or used by any religious, charitable or eleemosynary institution for use in the conduct of regular religious, charitable or eleemosynary functions and activities;

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.

18 (4) To motor vehicles owned and used by religious organizations in transferring pupils
19 to and from schools supported by such organization;

20 (5) Where the motor vehicle, trailer, boat, or outboard motor has been acquired by the
21 applicant for a certificate of title therefor by gift or under a will or by inheritance, and the tax
22 hereby imposed has been paid by the donor or decedent;

23 (6) To any motor vehicle, trailer, boat, or outboard motor owned or used by the state of
24 Missouri or any other political subdivision thereof, or by an educational institution supported by
25 public funds; [or]

26 (7) To farm tractors;

27 **(8) To motor vehicles, trailers, boats, or outboard motors owned and used by not-**
28 **for-profit civic, social, service, or fraternal organizations in their civic or charitable**
29 **functions and activities;**

30 **(9) To motor vehicles, trailers, boats, or outboard motors owned and used by any**
31 **private, not-for-profit elementary school, secondary school, or institution of higher**
32 **education in the conduct of their educational functions and activities;**

33 **(10) To motor vehicles, trailers, boats, or outboard motors owned and used by any**
34 **elementary school, secondary school, or institution of higher education in the conduct of**
35 **their educational functions and activities that are supported by public funds; or**

36 **(11) To any transfer of motor vehicles, trailers, boats, or outboard motors that is the**
37 **same type of transfer as set forth in section 144.617.**

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