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**HOUSE FLOOR AMENDMENTS**

2024 Third Extraordinary Session

Amendments proposed by Representative Bamburg to Engrossed House Bill No. 10 by Representative Wright

1 AMENDMENT NO. 1

2 On page 1, line 8, after "305.10(F)," and before "305.20(A)" insert "305.13,"

3 AMENDMENT NO. 2

4 On page 1, line 16, after "305.9," and before "through 305.18," delete "305.13" and insert  
5 "305.14"

6 AMENDMENT NO. 3

7 On page 3, line 18, after "305.10(F)," and before "305.20(A)" insert "305.13,"

8 AMENDMENT NO. 4

9 On page 108, between lines 19 and 20, insert the following:

10 ~~"§305.13. Exclusions and exemptions; admissions to entertainments furnished by~~  
 11 ~~certain domestic nonprofit corporations~~ Exemption; purchases by certain  
 12 religious institutions  
 13 ~~The sales tax imposed by taxing authorities shall not apply to the sale of~~  
 14 ~~admissions to entertainment events furnished by recognized domestic nonprofit~~  
 15 ~~charitable, educational and religious organizations when the entire proceeds from~~  
 16 ~~such sales, except for necessary expenses connected with the entertainment events,~~  
 17 ~~are used for the purposes for which the organizations furnishing the events were~~  
 18 ~~organized.~~  
 19 A. The sales and use tax levied by any taxing authority shall not apply to  
 20 purchases of bibles, song books, or literature used for religious instruction classes  
 21 by a church or synagogue that is recognized by the United States Internal Revenue  
 22 Service as entitled to exemption under Section 501(c)(3) of the United States Internal  
 23 Revenue Code.  
 24 B. The secretary of the Department of Revenue shall promulgate rules and  
 25 regulations defining the terms "church" and "synagogue" for purposes of this  
 26 exemption. The definitions shall be consistent with the criteria established by the  
 27 U.S. Internal Revenue Service in identifying organizations that qualify for church  
 28 status for federal income tax purposes.  
 29 C. No church or synagogue shall claim exemption from the state sales and  
 30 use tax or the sales and use tax levied by any political subdivision before having  
 31 obtained a certificate of authorization from the secretary of the Department of  
 32 Revenue. The secretary shall develop applications for such certificates. The  
 33 certificates shall be issued without charge to the institutions that qualify."

34 AMENDMENT NO. 5

35 On page 128, at the beginning of line 8, delete "305.13" and insert "305.14"