

## Sales/Use:

### Missouri: Pending Bill Imposes Economic Nexus on Some Remote Sellers and Marketplace Facilitators

*S.B. 153*, passed House and Senate 5/14/21. Pending legislation that Missouri Governor Mike Parson is expected to sign into law would impose “post-*Wayfair*” sales and use tax collection and remittance requirements in Missouri on some remote sellers and marketplace facilitators that exceed an annual \$100,000 sales threshold. Under the pending bill, effective January 1, 2023, remote sellers and marketplace facilitators with more than \$100,000 in annual gross receipts sourced to Missouri must collect and remit sales and use taxes as measured by the twelve-month period ending on the last day of the preceding calendar quarter. If enacted, the bill would require impacted marketplace facilitators to report facilitated sales to the Missouri Department of Revenue (Department) separately from their own direct sales to Missouri customers.

**URL:** [https://www.senate.mo.gov/21info/BTS\\_Web/Bill.aspx?SessionType=R&BillID=54245348](https://www.senate.mo.gov/21info/BTS_Web/Bill.aspx?SessionType=R&BillID=54245348)

The pending bill provides that sales made through a marketplace facilitator’s marketplace or on behalf of a marketplace seller are deemed to occur at the location where the item is shipped or delivered (or where the purchaser takes possession). The pending bill also requires the Department to create and maintain a database of the boundaries for local use tax rates; under this provision, vendors are not liable for relying on erroneous data provided by the Department on tax rates, boundaries, or taxing jurisdiction assignments.

See recently issued Multistate Tax Alert for more details on these and other significant provisions included in this bill, and please contact us with any questions.

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