

Sales/Use:

Missouri: New Law Imposes Economic Nexus on Some Remote Sellers and Marketplace Facilitators

Senate Bills 153 and 97, signed by gov. 6/30/21. Recently enacted legislation imposes post-*Wayfair* sales and use tax collection and remittance requirements in Missouri on some remote sellers and marketplace facilitators that exceed a \$100,000 taxable sales threshold. Under the legislation, effective January 1, 2023, remote sellers and marketplace facilitators with more than \$100,000 in annual taxable sales 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. The legislation requires 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

The legislation 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 legislation 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.

Additionally, the legislation limits imposition of a new tax, license, or fee upon the provision of satellite or streaming video services and simultaneously creates a task force to study various methods for potentially taxing video services in the future.

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

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