

Sales/Use/Indirect:

Missouri DOR Addresses Implementation of Remote Seller and Marketplace Facilitator Nexus Provisions

Remote Seller and Marketplace Facilitator FAQs, Mo. Dept. of Rev. (12/22). The Missouri Department of Revenue (Department) reminds that pursuant to legislation enacted in 2021 [see Senate Bills 153 and 97 (2021), and previously issued Multistate Tax Alert for more details on this legislation], effective January 1, 2023, any remote seller or marketplace facilitator that sells tangible personal property into Missouri must collect and remit vendor's use tax on the retail sale, if their gross receipts from taxable sales in Missouri exceed \$100,000 in the previous four calendar quarters, beginning no later than three months following the close of the quarter in which the threshold was exceeded. According to the Department, the \$100,000 threshold is based on all sales of tangible personal property made to Missouri customers and shipped into Missouri. Furthermore, marketplace sellers do not have to register, collect, or remit vendor's use tax if they are selling only through a marketplace facilitator. Other registration and implementation issues are addressed in the Department's "FAQs," including instructions for reporting sales made as a marketplace facilitator on a separate line on the vendor's use tax return.

URL: <https://dor.mo.gov/faq/taxation/business/remote-seller-and-marketplace-facilitator.html>

URL: https://www.senate.mo.gov/21info/BTS_Web/Bill.aspx?SessionType=R&BillID=54245348

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-missouri-enacts-several-indirect-and-income-tax-law-changes.pdf>

See forthcoming Multistate Tax Alert for more details on this guidance, and please contact us with any questions in the meantime.

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