

Sales/Use/Indirect:

Missouri: Rule Amendments Proposed for Comment Reflect Post-*Wayfair* Nexus Standard for Vendors

Proposed Amended Reg. section 10-114.100, Mo. Dept. of Rev. (1/17/23). The Missouri Department of Revenue (Department) proposed revisions to its administrative rule on determining when a vendor has nexus for Missouri use tax purposes requiring it to register with the Department and collect and remit use tax on sales to Missouri purchasers, which include changing the current “sufficient nexus” reference to “substantial nexus.” The proposal generally reflects legislation enacted in 2021 imposing 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 effective January 1, 2023 [see Senate Bills 153 and 97 (2021), and previously issued Multistate Tax Alert for more details on this legislation]. The proposed revisions also delete a subsection wherein the Department provides guidance on trailing nexus related to physical presence. Comments on these proposed rule changes must be received within 30 days after their publication in the Missouri Register. Please contact us with any questions.

URL: <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2023/v48n2Jan17/v48n2b.pdf>

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>

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