

## Income/Franchise:

### Missouri DOR Proposes Rescission of Withholding Rule Addressing Pandemic-Related Telecommuting

*Proposed Rescission of 12 CSR 10-2.019 Determination of Withholding for Work Performed at Temporary Work Location*, Mo. Dept. of Rev. (5/15/23). The Missouri Department of Revenue is proposing to rescind its COVID-19 pandemic-related administrative rule [see *State Tax Matters*, Issue 2021-23, for more details on this rule] that modified the procedure for withholding and remitting Missouri income tax and allowed certain employers to elect to withhold and remit tax on the basis of primary work location when an employer's employees were working from a temporary work location during the "defined period" (*i.e.*, from March 13, 2020 through November 1, 2020), because this defined period now has passed. Any comments on the proposed rule rescission must be received within 30 days after the proposal's May 15, 2023 publication in the Missouri Register. Please contact us with any questions.

**URL:** <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2023/v48n10May15/v48n10.pdf>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210611\\_1.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210611_1.html)

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