

Sales/Use/Indirect:

Missouri: Adopted Rule Amendments Reflect Post-Wayfair Nexus Standard for Vendors

Amended Reg. section 10-114.100, Mo. Dept. of Rev. (6/15/23). The Missouri Department of Revenue (Department) adopted 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 revisions generally reflect 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 revisions also delete a subsection wherein the Department provides guidance on trailing nexus related to physical presence. The amended rule was adopted as originally proposed and takes effect 30 days after publication in the Code of State Regulations [see *State Tax Matters*, Issue 2023-2, for details on these rule changes as originally proposed]. Please contact us with any questions.

URL: <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2023/v48n12June15/v48n12.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>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230113_6.html

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