

Income/Franchise:

Missouri Supreme Court Denies Early Review of Case Holding that City Earnings Tax Does Not Apply to Remote Work from Outside City

Case No. SC100102, Mo. (7/20/23). The Missouri Supreme Court denied the taxpayers' request "for transfer prior to disposition from the Missouri Court of Appeals" in a case in which a Missouri circuit court previously held that nonresident employee work done and/or services performed must be rendered *in* the City of St. Louis, Missouri (City) to be subject to the City's individual "Earnings Tax," rather than treat nonresident employees who had been working remotely due to the pandemic as working at their original, principal place of work in the City [see *State Tax Matters*, Issue 2023-4, for more details on this lower court ruling]. Please contact us with any questions.

URL:
<https://www.courts.mo.gov/SUP/index.nsf/cfc8c4b5bc15cb158625661d0073593c/537beda2c5e431f4862589f20054d40f>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230127_4.html

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