

Sales/Use/Indirect:

Missouri DOR Proposes Changes to Rule Addressing How to Determine Applicable Local Taxes

Proposed Amendments to Reg. section 10-117.100, Mo. Dept. of Rev. (9/15/23). The Missouri Department of Revenue proposed changes to its rule addressing how to determine applicable local sales and use taxes, including amendments to a section providing that if the order is taken outside Missouri for a sale of tangible personal property subject to Missouri sales tax, the sale is subject to the local sales tax in effect where title to the item transfers to the purchaser. The proposed changes provide an exception to this provision “if the merchandise is shipped from one of the seller’s Missouri locations to the Missouri customer,” and in such instance, “the sale is subject to the local sales tax at the location of the Missouri seller from where the merchandise was shipped.” Another proposed change adds that “sales made entirely at a temporary location, such as a food truck, will be subject to the local sales tax in effect at that location.” Comments on these proposed changes must be received within 30 days after their September 15 publication in the Missouri Register. Please contact us with any questions.

URL: <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2023/v48n18Sept15/v48n18.pdf>

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