

## Sales/Use/Indirect:

### Missouri: Outline Platform Facilitating Food Delivery for Restaurants is Not Required to Collect and Remit Taxes

*Letter Ruling LR 8244*, Mo. Dept. of Rev. (5/26/23). In a letter ruling involving a business operating an online platform that connects restaurants with potential diners for the sale of food and beverage where, before being listed on the platform, the business and restaurants enter into an agreement in which the platform agrees to provide marketing, order and delivery facilitation services to restaurants located in Missouri, the Missouri Department of Revenue (Department) held that the platform is *not* required to collect and remit Missouri sales taxes on food deliveries made to Missouri diners from the in-state restaurants. In doing so, the Department reasoned that the position of the platform is similar to that of a financial institution or credit card company, in that the platform is receiving and processing funds (for food, drink, and properly assessed taxes) taken on behalf of a selling restaurant. The Department clarified the platform may transfer sales taxes collected on behalf of Missouri restaurants to those restaurants, “but those Missouri restaurants are the sellers with primary reporting and remittance obligations under Missouri sales tax law.” The Department notes that the platform’s “lack of a reporting or remittance obligation in no way limits the reporting or remittance requirements imposed upon Missouri restaurants,” who must still charge, collect, and report sales taxes on transactions facilitated by the platform. The Department also concluded that because the platform’s related delivery fees are not mandatory, the delivery fees are *not* subject to Missouri sales and use taxes. Please contact us with any questions.

**URL:** <https://dor.mo.gov/rulings/show/8244>

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