

Missouri Department of Revenue  
Taxation Division  
301 West High Street, P.O. Box 400  
Jefferson City, MO 65105-0400

MISSOURI DEPARTMENT OF  
**REVENUE**  
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July 24, 2019

ABC Venue  
1234 Address Street  
City Name, MO 12345

Dear Business Owner:

Do you have a business that rents event space to the public? If so, are you registered with the Missouri Department of Revenue, and do you have your sales tax license displayed in your event center?

If you are not registered, the process of registering your business with the Missouri Department of Revenue is quick and easy. Simply go online to <https://dor.mo.gov/forms/2643.pdf> to download the application or visit <https://dor.mo.gov/registerbusiness/> to register your business online. Please call (573) 751-5860 if you have questions while registering your business.

This letter is a courtesy reminder of the statute applicable to rentals of event spaces. While this statute has been in effect for many years, you may not have been aware of its implications on your business. When an event rental includes the use of a room, Missouri sales tax is due on the gross receipts from the entire rental price. Typical event rentals include, but are not limited to, weddings and wedding receptions, birthday parties, graduation parties, retirement celebrations, or corporate retreats.

Mo. Rev. Stat. § 144.020.1(6) imposes:

A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public. The tax imposed under this subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a restaurant when such gratuity is reported as employee tip income and the restaurant withholds income tax under section 143.191 on such gratuity;

Renting a room to the public is subject to Missouri sales tax, even when there is no provision of food or an overnight stay. This is one of the enumerated services subject to Missouri sales tax.

Please take this opportunity to register your business today by downloading Form 2643 at <https://dor.mo.gov/forms/2643.pdf>, visiting our website at <https://dor.mo.gov/registerbusiness/> or by calling us at (573) 751-5860. We are seeking to help you maintain and grow your business while complying with state tax laws. We look forward to working with you and thank you for your time.

Sincerely,



Mark Godfrey  
Director, Taxation Division