



## Resources for Businesses and Tax Professionals

### Show-Me Green Sales Tax Holiday

Beginning April 19, 2014, and ending April 25, 2014, the state of Missouri will offer its 6th annual Show-Me Green Sales Tax Holiday. During the holiday, consumers may purchase Energy Star certified clothes washers, water heaters, dishwashers, air conditioners, furnaces, refrigerators, and freezers without paying state tax. In addition, a number of cities, counties, and taxing districts have also elected to waive the local tax imposed on Energy Star certified appliances. The tax exemption is limited to qualifying Energy Star certified new appliances, up to \$1,500. If the amount is over \$1,500, the first \$1,500 is exempt from tax and the remaining amount in excess of \$1,500 is taxable at the full rate. Prior to the start of the holiday, the Department sends letters to affected businesses and provides direction regarding the collection of tax on Energy Star certified appliances. For a complete list of the participating political subdivisions and information designed to aid retailers in the submission of their sales tax returns, visit: <http://dor.mo.gov/business/sales/taxholiday/green/>.



### Release 1 of Missouri's Integrated Revenue System is Live

Friday, February 28, 2014, the Department of Revenue realized a significant milestone. Along with our contractor, Revenue Solutions Incorporated, the Department implemented the first of three releases of the Integrated Revenue System (MORev) ahead of schedule and under budget. In this first release, an encompassing framework was established that handles the majority of the functionality for all tax types. This includes the processing of returns and accounting for payments both on the taxpayer's account and in deposits to various bank accounts, the registration and organization of accounts and their inter-relationships, correspondence and noticing, imaging and automated capture of return data, reporting, security, interfacing with external systems like SAMII, and many more functions that will be used across all releases. In order to focus on the framework, the small but representative tax type of Tire and Battery Fee was implemented. This allows us to work through all the aspects of the system without the risks of high volume or large financial transactions. But the time to celebrate is short because analysis sessions for the second release begin in earnest the week of March 17th. User's memories, analysis and problem-solving skills will be heavily tested while gathering the business rules for Sales, Use, Corporate Income and Franchise, and Withholding Tax. Of no less importance will be the introduction of the system's online portal for businesses, an innovative effort to provide significantly improved services to taxpayers. It is a busy and exciting time for all involved.

### [Missouri Sales and Use Tax Exemptions and Exclusions Online System](#)

Missouri State sales and use tax laws allow for certain exemptions and exclusions from tax on tangible personal property and taxable services sold at retail. The Department has developed an online system that allows taxpayers to easily search for Missouri sales tax exemptions and exclusions. Users may search by category, keyword, or even browse all of the statutes related to sales tax exemptions or exclusions. To begin searching, visit the Department's online system at: <http://dor.mo.gov/business/sales/sales-use-exemptions.php>.



### [Withholding Tax Debts Added to the Treasury Offset Program \(TOP\)](#)

In 2013, the Treasury Offset Program (TOP) was initiated for state employer withholding tax delinquencies. This program allows for the Department of Revenue to offset state delinquencies from federal tax refunds. As part of the program, Notices of Intent are sent to taxpayers notifying them that they have outstanding delinquencies and if they are not resolved, within 60 days the debt will be submitted to TOP. The first Notices of Intent were sent to the taxpayers in May 2013 and the first offset files were submitted to the Treasury Offset Program in October 2013. To date, approximately \$17,701 has been received from offset of federal income tax refunds.