

Title 12 – DEPARTMENT OF REVENUE  
Division 10-Director of Revenue  
Chapter 103-Sales/Use Tax-Imposition of Tax

**PROPOSED AMENDMENT**

**12 CSR 10-103.400 Sales Tax on Vending Machine Sales, as defined in Section 144.054, RSMo.** The director proposes to amend section (1), and subsection (3)(l).

*PURPOSE: This rule is being amended due to TAFP CCS HCS SB30, enacted by the 94th General Assembly, 2007.*

(1) In general, sales of tangible personal property, other than photocopies and tobacco products, through vending machines are subject to tax based on one hundred thirty-five percent (135%) of the net invoice price of the tangible personal property. The applicable tax rate is the rate in effect at the location of the vending machine. Sales of photocopies and tobacco products are subject to tax on their retail sales price. *[Purchases of machines or parts for machines used in a commercial vending machine business are subject to tax unless tax is paid on the gross receipts derived from the use of the machines.]* **Purchases of machines or parts for machines used in a commercial vending machine business are not subject to tax if tax is paid on the gross receipts derived from the sale of the tangible personal property through the vending machines.**

(3) Basic Application of Tax.

(l) *[Purchases of machines or parts for machines used in a commercial coin-operated vending business are subject to tax unless tax is paid on the gross receipts derived from the use of the machines.]* **Purchases of machines or parts for machines used in a commercial vending machine business are not subject to tax if tax is paid on the gross receipts derived from the sale of the tangible personal property through the vending machines.**

*AUTHORITY: section [143.961] 144.270, RSMo 2000, and CCS HCS SB 30, enacted by the 94<sup>th</sup> General Assembly, 2007. Original rule filed May 1, 2006, effective Nov. 30, 2006. Emergency amendment filed Aug. \_\_\_\_, 2007, effective Aug. 28, 2007, expires Feb. 23, 2008. Amended: Filed Aug. \_\_\_\_, 2007.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue,*

*Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*