Examples

A Branson hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.6% and at the rate of 4.6% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.475% for its restaurant sales of food and drink. The district should collect tax at the rate of 7.6% for its charges for hotel room accommodations. Below is a sample return for this hotel.
An Indian Point hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.975% and at the rate of 4.975% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.975% for its restaurant sales of food and drink and for its charges for hotel room accommodations. Below is a sample return for this hotel.
A grocery store has a location in Stone County and in Taney County, both locations inside the new Branson/Lakes Tourism Enhancement District. The sales of food by the grocery store qualify for the exemption in Section 144.014, RSMo and the district food sales tax exemption. All other sales of non-food items are subject to the full state and local rate. Therefore, the Stone County location’s sales of food is subject to tax at the rate of 3.475% and its sales of non-food items is subject to tax at the rate of 7.475%. The Taney County location’s sales of food is subject to tax at the rate of 3.1% and its sales of non-food items is subject to tax at the rate of 7.1%. Below is a sample return for this grocery store owner.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS</th>
<th>ADJUSTMENTS (INCREASE OR DECREASE)</th>
<th>TAXABLE SALES</th>
<th>RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any Stone County Address (TCED)</td>
<td>00000 00001 00001</td>
<td></td>
<td></td>
<td>2,000.00</td>
<td>7.475</td>
<td>149.50</td>
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<td>Food Tax TCED</td>
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<td></td>
<td>56,000.00</td>
<td>3.475</td>
<td>1,737.50</td>
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<td>2,000.00</td>
<td>7.100</td>
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<tr>
<td>Food Tax TCED</td>
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<td></td>
<td>50,000.00</td>
<td>3.100</td>
<td>1550.00</td>
</tr>
</tbody>
</table>

**PAGE 1 TOTALS** ................. 3,579.00

**PAGE 1 TOTALS** ................. 3,579.00

**TOTALS (ALL PAGES)** ........... 3,579.00

Instructions are updated annually and are provided on our web site at www.dor.mo.gov/tax/businesses/sales/returns.

FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed:

- Sold Business
- Leased Business

SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer’s authorized agent. Mail to Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65102-0840.

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is true, accurate, and complete return.

I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.

SIGNATURE OF TAXPAYER OR AGENT

DATE SIGNED

2006-11-03 (11-2006)
A wireless telephone service provider has a storefront in Indian Point. The provider also sells phones and accessories from that storefront location. The sale of telephone service is exempt from the Branson/Lakes Tourism Community Enhancement District Tax but its sale of phones and accessories is not exempt. Therefore, the provider should collect tax at the rate of 8.975% on its sales of phones and accessories from its Indian Point location. The provider should collect tax at the rate of 7.975% on its sales of wireless service to Indian Point residents. Below is a sample return for this wireless telephone provider.