

**Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 104—Sales/Use Tax- Registration**

Proposed Rule

12 CSR 10-104.050 Sales and Use Tax Return - Electronic Filing Requirement and Waiver

PURPOSE: This rule provides guidance for the efficient and accurate filing of sales and use tax returns, resulting in expedited sales and use tax distributions to local jurisdictions.

(1) Filers with fewer than three (3) registered business locations from which sales are made or orders are fulfilled must file a return with the Director indicating their tax liability, using either paper forms or electronic methods approved by the Director.

(2) Filers with three (3) or more registered business locations from which sales are made or orders are fulfilled must file a return with the Director indicating their tax liability, using the electronic methods approved by the Director, unless they have received written confirmation from the Director that the filer is exempt.

(A) The Director may grant an exemption to the electronic filing requirement. Reasons for the exemption will be limited to:

1. The filer does not possess a computer;
2. The filer has internet connectivity issues;
3. The filer is closing the business; or
4. The filer requests an exemption from this requirement from the director for any reason that the director deems reasonable.

AUTHORITY: Section 144.100 and Section 144.270, RSMo 2016.

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

PRIVATE COST: This proposed rule 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 rule with the Missouri Department of Revenue, Administration Division, 301 W High Street, Room 218, 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.*