

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 102—Sales/Use Tax—Taxpayers Rights

12 CSR 10-102.160 Effect of Saturday, Sunday, or Holiday on Payment Due

PURPOSE: This rule establishes the due date for payment of taxes where the original due date falls on certain days and interprets and applies section 144.655, RSMo.

(1) If the last day for payment of the taxes falls on a Saturday, Sunday or legal holiday, the payment shall be considered timely if it is postmarked or filed in person the next succeeding day, which is not a Saturday, Sunday or legal Missouri or national holiday.

*AUTHORITY: section 144.705, RSMo 1994. * U.T. regulation 655-1 filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. This rule was previously filed as 12 CSR 10-4.160. Moved to 12 CSR 10-102.160, effective Aug. 31, 2023.*

**Original authority: 144.705, RSMo 1959.*