

12 CSR 10-103.185 Filing Returns When No Liability Exists

PURPOSE: This rule prescribes that a return shall be filed even though no liability exists.

(1) Every business, making sales of tangible personal property or rendering a taxable service, is required to file a combined sales/use tax return even though no (zero) (0) sales were made during the period covered by the return.

AUTHORITY: section 144.705, RSMo 1994.* U.T. regulation 655-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. This rule was previously filed as 12 CSR 10-4.185. Moved to 12 CSR 10-103.185, effective Aug. 31, 2023.

*Original authority: 144.705, RSMo 1959.