

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 103—Sales/Use Tax—Imposition of Tax

12 CSR 10-103.630 Return Required

PURPOSE: This rule interprets the use tax law as it applies to use tax return filing requirements and interprets and applies sections 144.655, and 144.660, RSMo.

- (1) A use tax return must be filed and completed in its entirety.
- (2) If the state use tax collections exceed two hundred fifty dollars (\$250) in any one (1) calendar month, the business is required to report and remit tax for this month by the twentieth of the following month. Each month stands on its own and the two hundred fifty dollars (\$250) is not a cumulative total. In completing the return for a calendar quarter in which a monthly return has been filed, tax should be computed and shown only for the months not previously filed. The months covered by the return and the month previously filed must be clearly stated on the return.

*AUTHORITY: section 144.705, RSMo 1994. * This rule originally filed as 12 CSR 10-4.600. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Moved to 12 CSR 10-103.630, effective Aug. 31, 2023.*

**Original authority: 144.705, RSMo 1959.*