

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 110—Sales/Use Tax—Exemptions

12 CSR 10-110.404 Cafeterias and Dining Halls

PURPOSE: This rule interprets the sales tax law as it applies to cafeterias and dining halls.

(1) Tax exempt schools, charitable institutions, colleges and universities operating lunch rooms, cafeterias, dining rooms or any other facilities where meals are provided to students are not in the business of selling regularly to the public and are not subject to the sales tax. This exemption does not apply to food, drink and snacks sold at student unions and the like, where the items are equally available to and sold to the public.

*AUTHORITY: section 144.270, RSMo 1994. * This rule was previously filed as rule nos. 5 and 10 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 040-14 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. This rule was previously filed as 12 CSR 10-3.404. Moved to 12 CSR 10-110.404, effective Aug. 31, 2023.*

**Original authority: 144.270, RSMo 1939, amended 1941, 1943, 1945, 1947, 1955, 1961.*