

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

**12 CSR 10-110.621 Application of Sales Tax Exemption as Defined in Section 144.054,  
RSMo**

(Rescinded April 30, 2026)

*AUTHORITY: section 144.270, RSMo 2000, and section 144.054, RSMo Supp. 2007. Emergency rule filed Oct. 10, 2007, effective Oct. 20, 2007, expired April 16, 2008. Original rule filed Oct. 10, 2007, effective April 30, 2008. Rescinded: Filed Oct. 9, 2025, effective April 30, 2026.*