

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

**12 CSR 10-110.846 Taxability of Sales Made at Fund-Raising Events Conducted by Clubs and Organizations Not Otherwise Exempt From Sales Taxation**

(Rescinded February 28, 2026)

*AUTHORITY: section 144.270, RSMo 1994. This rule originally filed as 12 CSR 10-3.846. Original rule filed Dec. 15, 1987, effective April 28, 1988. Moved to 12 CSR 10-110.846, effective Aug. 31, 2023. Rescinded: Filed Aug. 28, 2025, effective Feb. 28, 2026.*