

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 111—Sales/Use Tax—Machinery and Equipment Exemptions**

**12 CSR 10-111.061 Exempt Items Used or Consumed in Material Recovery Processing as Defined in Section 144.054, RSMo**

(Rescinded April 30, 2026)

AUTHORITY: sections 144.270, RSMo 2000, and 144.054, RSMo Supp. 2007. Emergency rule filed Aug. 14, 2007, effective Aug. 28, 2007, expired Feb. 23, 2008. Original rule filed Aug. 14, 2007, effective March 30, 2008. Rescinded: Filed Oct. 2, 2025, effective April 30, 2026.

***Galamet, Inc. v. Director of Revenue**, 915 S.W.2d 331 (Mo. banc 1996). The Missouri Supreme Court held that a scrap metal reprocessor was engaged in manufacturing, not recycling. Manufacturing consists of the alteration or physical change of an object or material in such a way that produces an article with a use, identity, and value different from the use, identity, and value of the original.*