

**TITLE 12- DEPARTMENT OF REVENUE**  
**Division 10 - Director of Revenue**  
**Chapter 113 - Sales/Use Tax-Use Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under section 144.270, RSMo 2016 and 144.705, RSMo 2016, the director adopts a rule as follows:

**12 CSR 10-113.400 Marketplace Facilitator is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the Missouri Register on February 15, 2023 (48 MoReg 4). No changes have been made in the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments received.