

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 4—State Use Tax**

**12 CSR 10-4.015 Sale Consummation**

(Rescinded March 30, 2024)

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed July 27, 2023, effective March 30, 2024.*

***Director of Revenue v. Superior Aircraft Leasing Co., Inc.**, No. 68857 (Mo. banc 7/14/87). The Missouri Supreme Court overruled the line of cases applying the old taxable moment doctrine in **L & L Marine Service and Management Services** and adopted the four-part test of **Complete Auto Transit**, 430 U.S. 274, 97 S. Ct. 1076 (1977).*

*The state's right to tax interstate commerce is limited, however, and no state tax may be sustained unless the tax: 1) has a substantial nexus with the state; 2) is fairly apportioned; 3) does not discriminate against interstate commerce; and 4) is fairly related to the services provided by the state.*

*Here, even though the plane was hangared and repairs, if needed, were made in Dayton, Ohio, there were contacts with Missouri sufficient to create a substantial nexus. The taxpayer could use Missouri courts to enforce resolutions arising from its board meetings. The court concluded also that the use tax imposed was also fairly apportioned. Missouri statutes allow credits for taxes paid to another state; however, Superior Aircraft had not paid sales or use tax to any other state and even if it had done so Missouri has a system of tax credit for taxes paid in other states.*

*Finally, the court concluded that there was no discrimination since interstate and intra-state commerce are equally burdened.*