

**Title 12 - DEPARTMENT OF REVENUE
Division 10 - Director of Revenue
Chapter 108- Sales/Use Tax- Taxable services**

ORDER OF RULEMAKING

By the authority vested in the director of revenue under section 144.010 and 144.030, RSMo, the director adopts a rule as follows:

12 CSR 10-108.300 Sales of Electricity, Water and Gas **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2021 (46 MoReg 2156). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.