TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 103—Sales/Use Tax—Imposition of Tax

PROPOSED AMENDMENT

12 CSR 10-103.185 Filing Returns When No Liability Exists. The department is deleting section (1) and replacing it with new sections (1)–(3).

PURPOSE: This rule clarifies which businesses are required to file a return when no liability exists.

[(1) Every business, making sales of tangible personal property or rendering a taxable service, is required to file a combined sales/use tax return even though no (zero) (0) sales were made during the period covered by the return.]

(1) Every business that is registered for sales tax is required to file a sales tax return even though no sales were made during the period covered by the return.

(2) Every business that is registered for consumer's use tax is required to file a consumer's use tax return even though no liability exists for the period covered by the return.

(3) Every business that is registered for vendor's use tax is required to file a vendor's use tax return even though no Missouri destination sales were made for the period covered by the return.

AUTHORITY: section 144.705, RSMo [1994] ***2016****. U.T. regulation 655-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. This rule was previously filed as 12 CSR 10-4.185. Moved to 12 CSR 10-103.185, effective Aug. 31, 2023. Amended: Filed June 15, 2026.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars ($500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars ($500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.