

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

PROPOSED RESCISSION

12 CSR 10-103.630 Return Required. This rule interpreted the law as it applied to who was required to file a use tax return.

PURPOSE: This rule is being rescinded as it just repeats statute.

AUTHORITY: section 144.705, RSMo 1994. This rule originally filed as 12 CSR 10-4.600. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Moved to 12 CSR 10-103.630, effective Aug. 31, 2023. Rescinded: Filed June 15, 2026.

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

PRIVATE COST: This proposed rescission 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 rescission 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.