

TITLE 12 - DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 111- Sales/Use Tax – Machinery and Equipment Exemptions

12 CSR 10-111.060 Material Recovery Processing Plant Exemption, as Defined in Section 144.030, RSMo. The department is amending the purpose statement.

PURPOSE: The rule is being amended to include the additional statutory reference that the rule covers.

PURPOSE: Sections 144.030.2(4) and 144.030.2(5), RSMo, exempt from taxation machinery and equipment and certain materials and supplies used to establish new, or to replace or expand existing, material recovery processing plants in this state. This rule explains the elements that must be met in order to qualify for the exemption.

AUTHORITY: sections 144.270 and 144.705, RSMo 2016. Original rule filed Nov. 18, 1999, effective June 30, 2000. Amended: Filed Oct. 12, 2021, effective April 30, 2022. Amended: Filed Oct. 2, 2025.*

**Original authority: 144.270, RSMo 1939, amended 1941, 1943, 1945, 1947, 1955, 1961, 2008, and 144.705, RSMo 1959.*

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.*