

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

PROPOSED RESCISSION

12 CSR 10-103.381 Items Used or Consumed by Photographers, Photofinishers and Photoengravers, as Defined in Section 144.054, RSMo. *This rule explained the exemption from state and local use tax machinery, equipment, materials and chemicals used or consumed in manufacturing, processing, compounding, mining or producing any product or used in research and development related to manufacturing, processing, compounding, mining or producing any product, especially for photographers, photofinishers and photoengravers.*

PURPOSE: This rule is being rescinded as this is no longer a partial sales tax exemption and is fully covered by statute.

*AUTHORITY: section 144.270, RSMo 2000 and 144.054, RSMo Supp. 2007. * Emergency rule filed Aug. 14, 2007, effective Aug. 28, 2007, expired Feb. 23, 2008. Original rule filed Aug. 14, 2007, effective Feb. 29, 2008. Rescinded: Filed October 9, 2025.*

**Original authority: 144.054, RSMo 2007; and 144.270, RSMo 1939, amended 1941, 1943, 1947, 1955, 1961.*

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.*