

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

**PROPOSED AMENDMENT**

**12 CSR 10-103.017 Ticket Sales.** The department is amending sections (1) and (2).

*PURPOSE: This amendment clarifies that this rule applies to paper and digital tickets.*

*PURPOSE: This rule clarifies what sales tax is required to be paid and collected on the sale of tickets. Applicable sales taxes are enumerated and the method of determining the tax due is specified. This rule interprets and applies sections 144.010.1(4) and 144.020, RSMo.*

(1) In general, all tickets sold to permit admission to any theater, sporting event, exhibit, or any other event [is] **are** subject to sales tax [and] **that** should be collected by the seller. **This includes all paper and digital tickets.**

(2) Basic Application of Tax.

(A) All tickets sold to permit admission to any theater, sporting event, exhibit, or any other event where sales tax is required to be paid and collected must contain a statement on the face of the ticket “This ticket is subject to a sales tax,” as provided in section 144.020.2., RSMo.

(B) All tickets stating a single amount as the price for the ticket and containing the statement set forth in section (1) shall be subject to the sales tax on the single amount so stated and the tax rate shall be applied against that amount.

(C) If the total selling price of a ticket is intended to include sales tax, the vendor must advise the purchaser of the cost of admission and the amount of tax by printing these amounts on the ticket, by posting a prominently displayed sign stating that amount, **by breaking those figures out in the digital ticket**, or by giving other written notice.

1. The ticket or notice must contain the following language:

Cost of admission	\$(amount)
Sales tax	\$(amount)
Ticket price	\$(amount)

2. Otherwise, the vendor shall be subject to sales tax on all receipts and the total price of the tickets shall be considered receipts.

(D) All ticket sales are also subject to all applicable local sales taxes and all special purpose state sales taxes, which may now be or become applicable to these sales. The seller may include an additional statement that the ticket is subject to all applicable sales taxes, both state and local. Any local license fees must be included in the gross receipts of the sale of the ticket and sales tax must be collected and remitted on that amount.

(E) If the cost of admission and the applicable sales tax is not separately stated to the purchaser, as set out in section (3), the vendor shall be subject to sales tax on all receipts and the total price of the tickets shall be considered taxable receipts.

*AUTHORITY: section 144.270, RSMo 2016.\* This rule originally filed as 12 CSR 10-3.017. Original rule filed Dec. 5, 1983, effective March 11, 1984. Amended: Filed Oct. 15, 1984, effective Feb. 11, 1985. Moved to 12 CSR 10-103.017 and amended: Filed Oct. 2, 2018, effective April 30, 2019. Amended: Filed Aug. 28, 2025.*

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

*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.*