

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

PROPOSED RESCISSION

12 CSR 10-103.310 Timely Filing. This rule provided that the postmark would be considered prima facie evidence in determining the date a return was filed.

PURPOSE: This rule is being rescinded as it no longer aligns with statute.

AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 710-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. This rule was previously filed as 12 CSR 10-4.310. Moved to 12 CSR 10-103.310, effective Aug. 31, 2023. Rescinded: May 11, 2026.*

**Original authority: 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.*