

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 110—Sales/Use Tax—Exemptions

PROPOSED RESCISSION

12 CSR 10-110.846 Taxability of Sales Made at Fund-Raising Events Conducted by Clubs and Organizations Not Otherwise Exempt From Sales Taxation. This rule clarified the taxability of admission charges to certain fund-raising events conducted by clubs and organizations not otherwise exempt from the collection and payment of sales tax.

PURPOSE: This rule is being rescinded as it no longer aligns with current statutes or recent court decisions.

*AUTHORITY: section 144.270, RSMo 1994. * This rule originally filed as 12 CSR 10-3.846. Original rule filed Dec. 15, 1987, effective April 28, 1988. Moved to 12 CSR 10-110.846, effective Aug. 31, 2023. Rescinded: Filed Aug. 28, 2025.*

**Original authority: 144.270, RSMo 1939, amended 1941, 1943, 1945, 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 W. 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.*