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

PROPOSED RESCISSION

12 CSR 10-111.061 Exempt Items Used or Consumed in Material Recovery Processing as Defined in Section 144.054, RSMo. This rule explained the elements that had to be met in order to qualify for the machinery, equipment, materials, coal, energy sources and chemical state sales and use tax and local use tax exemption.

PURPOSE: This rule is being rescinded as the partial exemption is now a full state and local sales and use tax exemption.

*AUTHORITY: section 144.270, RSMo 2000, and 144.054, RSMo Supp. [2007]**2025**.* Emergency rule filed Aug. 14, 2007, effective Aug. 28, 2007, expired Feb. 23, 2008. Original rule filed Aug. 14, 2007, effective March 30, 2008. Rescinded: Filed Oct. 2, 2025.*

**Original authority: 144.054, RSMo 2007 and 144.270, RSMo 1939, amended 1941, 1943, 1945, 1947, 1955, 1961.*

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.*