

Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 111—Sales/Use Tax—Machinery and Equipment Exemptions

PROPOSED RESCISSION

12 CSR 10-111.101 Items Used or Consumed by Commercial Printers, as Defined in Section 144.054, RSMo. This rule explained the taxation rules for commercial printers and what elements had to be met to qualify for the state sales tax exemption.

PURPOSE: This rule is being rescinded as it no longer aligns with statute.

*AUTHORITY: section 144.270, RSMo 2000 and section 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 Rescinded: Filed May 11, 2026.*

**Original authority: 144.054, RSMo 2007 and 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 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.*