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

PROPOSED RESCISSION

12 CSR 10-110.621 Application of Sales Tax Exemption as Defined in Section 144.054, RSMo. This rule explained when the sales tax exemption applied to energy production.

PURPOSE: This rule is being rescinded as this is no longer a partial sales tax exemption and is fully covered by statute.

AUTHORITY: section 144.270, RSMo 2000 and section 144.054, RSMo Supp. 2007. Emergency rule filed Oct. 10, 2007, effective Oct. 20, 2007, expired April 16, 2008. Original rule filed Oct. 10, 2007, effective April 30, 2008. Rescinded: Filed Oct. 9, 2025.*

**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.*