

**Title 12 – Department of Revenue
Division 10 – Director of Revenue
Chapter [3] 103 – [State Sales Tax]
Sales/Use Tax—Imposition of Tax**

PROPOSED AMENDMENT

12 CSR 10-[3] 103.017 Ticket Sales. The division is moving the rule, amending the purpose, adding new sections (1) and (2), amending and relettering sections (1) and (5).

PURPOSE: The purpose of this amendment is to update the regulation so that it conforms with The St. Louis Rams LLC, f/k/a The St. Louis Rams Partnership v. Director of Revenue, 526 S.W.3d 124 (Mo.banc 2017).

PURPOSE: This rule clarifies what sales tax is required to be paid and collected on the sale of tickets. Applicable sales taxes are enumerated and the method of determining the tax due is specified. This rule interprets and applies sections 144.010.1([3]4) and 144.020[and 144.080.5.], RSMo.

(1) In general, all tickets sold to permit admission to any theater, sporting event, exhibit, or any other event is subject to sales tax and should be collected by the seller.

(2) Basic Application of Tax.

[(1)](A) All tickets sold to permit admission to any theater, sporting event, exhibit, or any other event where sales tax is required to be paid and collected must contain a statement on the face of the ticket "This ticket is subject to a [four percent (4%)]sales tax," as provided in section 144.020.2., RSMo.

[(2)](B) All tickets stating a single amount as the price for the ticket and containing the statement set forth in section (1) shall be subject to the sales tax on the single amount so stated and the tax rate shall be applied against that amount.

[(3)](C) If the total selling price of a ticket is intended to include [state and local]sales tax, the vendor must advise the purchaser of the cost of admission and the amount of tax by printing these amounts on the ticket, by posting a prominently displayed sign stating that amount, or by giving other written notice.

[(A)]1. The ticket or notice must contain the following language:

Cost of admission\$(amount)
Sales tax\$(amount)
Ticket price\$(amount)

[(B)]2. Otherwise, the vendor shall be subject to sales tax on all receipts and the total price of the tickets shall be considered receipts.

[(4)](D) All ticket sales are also subject to all applicable local sales taxes and all special purpose state sales taxes, which may now be or become applicable to these sales. The seller may include an additional statement that the ticket is subject to all applicable sales taxes, both state and local. **Any local license fees must be included in the gross receipts of the sale of the ticket and sales tax must be [accrued]collected and remitted on that amount.**

[(5)](E) If the cost of admission and the applicable sales tax is not separately stated to the purchaser, as set out in section (3), the vendor shall be subject to sales tax on all receipts and the total price of the tickets shall be considered taxable receipts.

AUTHORITY: section 144.270, RSMo 1994. Original rule filed Dec. 5, 1983, effective March 11, 1984. Amended: Filed Oct. 15, 1984, effective Feb. 11, 1985. Amended: Filed Oct. 2, 2018*

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, General Counsel's Office, PO Box 475, 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.*