

**Title 12 – Department of Revenue
Division 10 – Director of Revenue
Chapter [3]110– [State Sales Tax]
Sales/Use Tax—Exemptions**

PROPOSED AMENDMENT

12 CSR 10-[3]110.858 Purchases by State Senators or Representatives. The division is moving the rule and amending sections (1) and (2).

PURPOSE: The purpose of the Amendment is to move the Regulation to the proper chapter.

(1) **In general**, [P]urchases of tangible personal property made by or on behalf of a Missouri state senator or representative are exempt from all taxes imposed by Chapters 66, 67, 92, 94 and 144, RSMo and Article IV, sections 43A and 47A of the Missouri Constitution providing these purchases are made from funds in the senator's or representative's state expense account.

(2) **Basic Application of Rule.** Exempt items include:

(A) Purchases of meals, lodging and other travel expenses itemized on the state senator's or state representative's monthly expenses account (form C-12); and

(B) Purchases or rental of office furniture, supplies and equipment which are itemized to the house or senate accounting office for reimbursement.

AUTHORITY: section 144.270, RSMo [1994]. Original rule filed Jan. 26, 1989, effective May 11, 1989. Moved and 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.*