

Title 12 – Department of Revenue
Division 10 – Director of Revenue
Chapter [4] 113 – [State Use Tax]
Sales/Use Tax-Use Tax

PROPOSED AMENDMENT

12 CSR 10-[4]113.320 Sales Tax Rules Apply. The division is moving the rule and amending the text of the rule.

PURPOSE: The purpose of the amendment is to move the regulation to the proper chapter.

[(1)] In general, [A]all sales tax rules pertaining to the state sales tax sections 144.170, 144.220, and 144.230, RSMo apply to the use tax.

AUTHORITY: section 144.705, RSMo [1994] 2016. U.T. regulation 720-1 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. 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.*