

## Income/Franchise:

### Missouri DOR Rescinds Special Industry and Optional SSF Apportionment Rules Due to Law Changes

*Recission of 12 CSR 10-2.200: Trucking Companies; Recission of 12 CSR 10-2.205: Railroads; Recission of 12 CSR 10-2.210: Airlines, Mo. Dept. of Rev. (1/16/24); Recission of 12 CSR 10-2.052: Optional Single Sales Factor, Mo. Dept. of Rev. (1/16/24).* The Missouri Department of Revenue (Department) has rescinded three of its special industry apportionment rules – specifically, its rules involving trucking companies, railroads, and airlines – because these rules “might lead to a lack of clarity for taxpayers” that are part of these industries “but who can no longer use the corporate income tax apportionment provisions found in those rules” due to Missouri’s adoption of a mandatory single-sales factor formula for state corporation income tax purposes for tax years beginning on or after January 1, 2020 [see previously issued Multistate Tax Alert for more details on the underlying state tax law changes enacted in 2018]. Similarly, the Department has rescinded its “optional single sales factor” rule “due to its limited potential applicability” (*i.e.*, it “could only be applied by corporations that never filed an income tax return for income tax periods ending on or before December 31, 2019”) to avoid potential taxpayer confusion. Please contact us with any questions.

**URL:** <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2024/v49n2Jan16/v49n2.pdf>

**URL:** <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2024/v49n2Jan16/v49n2.pdf>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-enacted-missouri-legislation-includes-future-reduction-to-corporate-income-tax-rate-and-apportionment-changes.pdf>

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