

Sales/Use/Indirect:

Missouri DOR Adopts Changes to Rule Addressing How to Determine Applicable Local Taxes

Amendments to Reg. section 10-117.100, Mo. Dept. of Rev. (2/15/24). The Missouri Department of Revenue adopted changes to its rule addressing how to determine applicable local sales and use taxes, including amendments to a section providing that if the order is taken outside Missouri for a sale of tangible personal property subject to Missouri sales tax, the sale is subject to the local sales tax in effect where title to the item transfers to the purchaser [see *State Tax Matters*, Issue 2023-37, for details on these adopted changes as initially proposed]. The revisions provide an exception to this provision “if the merchandise is shipped from one of the seller’s Missouri locations to the Missouri customer,” and in such instance, “the sale is subject to the local sales tax at the location of the Missouri seller from where the merchandise was shipped.” Another change adds that “sales made entirely at a temporary location, such as a food truck, will be subject to the local sales tax in effect at that location.” Please contact us with any questions.

URL: <https://www.sos.mo.gov/CMSImages/AdRules/moreg/2024/v49n4Feb15/v49n4.pdf>

URL: https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230915_7.html

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