

## Income/Franchise:

### Missouri: City of St. Louis Announces that Remote Work Refund Claims May Be Filed from July 1 through October 1

*Remote Work Claim Process*, City of St. Louis, Mo., Tax Collector (6/24). The City of St. Louis, Missouri (City) Collector of Revenue (Collector) has announced that remote work-related City earnings tax refund claims for tax years 2020, 2021 and 2022 may be filed between July 1, 2024 and October 1, 2024 – reflecting Missouri caselaw from earlier this year holding contrary to the Collector’s interpretation since 2020 involving nonresident employees working remotely due to the pandemic, and which concluded that for purposes of the City’s individual earnings tax, nonresident employee work done and/or services performed must be rendered in the City to be subject to the tax [see *State Tax Matters*, Issue 2024-22, for more details on this 2024 Missouri Court of Appeals decision]. In doing so, the Collector explains that the 1% City earnings tax generally is collected from City residents regardless of the location of their employer or remote status. According to the Collector’s recently posted guidance:

**URL:** <https://www.stlouis-mo.gov/government/departments/collector/earnings-tax/remote-work-claim-process.cfm>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240531\\_3.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240531_3.html)

- For any taxpayer who has already filed a properly documented request, in any form, for a remote work refund for tax years 2020, 2021 and 2022, “the Collector will process the request promptly,” and
- Regardless of any otherwise applicable statute of limitations or other deadlines, “the Collector will honor any properly documented request for a remote work refund for earnings tax paid in the tax years 2020, 2021 and 2022,” plus interest, so long as the refund request is filed between July 1, 2024 and October 1, 2024.

The Collector is also allowing refunds of the “Payroll Expense Tax” and “Business Earnings Tax” for City-based businesses that included nonresident remote workers for 2020, 2021 and 2022. The Collector additionally notes that remote work refund requests for tax year 2023 are due by April 15, 2025. Please contact us with any questions.

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