

State Tax Matters The power of knowing. July 19, 2024

## Sales/Use/Indirect: Missouri: New Law Modifies Definition of Video Service and Excludes Streaming Content

*S.B. 872*, signed by gov. 7/9/24; *H.B. 2057*, signed by gov. 7/12/24. New law modifies the definition of "video service" to include the provision of video programming by a "video service provider" provided through wireline facilities located in a public right-of-way without regard to the delivery technology. However, the legislation states that "video service" does not include any video programming accessed via a service that enables users to access content over the internet, including streaming content. Please contact us with any questions. **URL:** https://www.senate.mo.gov/24info/BTS\_Web/Actions.aspx?SessionType=R&BillID=309 **URL:** https://house.mo.gov/bill.aspx?bill=HB2057&year=2024&code=R

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