

Sales/Use/Indirect:

Missouri DOR Ruling Addresses if Online Ordering Company for Restaurant Food Delivery is a Marketplace Facilitator

Letter Ruling No. LR 8316, Mo. Dept. of Rev. (8/30/24). A Missouri Department of Revenue letter ruling generally explains that an online ordering company allowing customers to order meals and beverages from various restaurants through its website or mobile app is *not* required to collect and remit Missouri sales or use tax as a “marketplace facilitator” for a Missouri restaurant with sales to Missouri diners, because state marketplace facilitator law is specific to the collection of *use* tax for goods delivered into Missouri, and an order from a Missouri restaurant to a Missouri customer does *not* involve the delivery of goods into Missouri and is subject to Missouri *sales* tax. The ruling notes that the company may transfer sales taxes collected on behalf of Missouri restaurants to those restaurants, but “those Missouri restaurants are the sellers with primary reporting and remittance obligations under Missouri sales tax law.” Lastly, the letter ruling notes that the company must collect and remit Missouri use tax as a “marketplace facilitator” for any out-of-state restaurant orders that are then delivered into Missouri for Missouri customers. Please contact us with any questions.

URL: <https://dor.mo.gov/rulings/show/8316>

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