

Sales/Use/Indirect:

Missouri: Court Dismisses Local Franchise Fee Suit Against Streaming Companies Based on 2024 Legislation

Civil No. 18SL-CC02821-01, Mo. Cir. Ct., St. Louis County (12/30/24). In a lawsuit filed by a Missouri city against various streaming entertainment companies claiming that they owed local video service provider fees imposed under Missouri's Video Service Provider Act (Act), a Missouri circuit court (Court) granted the companies' motions to dismiss and held that state legislation enacted in 2024 modifying the definition of "video service" to exclude streaming content [see S.B. 872, signed by gov. 7/9/24; H.B. 2057, signed by gov. 7/12/24; and *State Tax Matters*, Issue 2024-29, for more details on this 2024 legislation] "did not effectuate a substantive change of law," but rather clarified the Act's original meaning by "resolving any ambiguities" in the Act's "video service" definition. Accordingly, the Court held that the 2024 state legislative amendments effectively ended this case. 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>

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240719_9.html

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