Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 11—County Sales Tax

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12 CSR 10-11.030 Effective Date
(Rescinded May 30, 2000)


12 CSR 10-11.040 Tax Imposed
(Rescinded May 30, 2000)


12 CSR 10-11.050 Location of Machine
Determines
(Rescinded March 30, 2006)


12 CSR 10-11.060 State Sales Tax Rules Apply
(Rescinded March 30, 2006)


12 CSR 10-11.080 Seller Entitled
(Rescinded March 30, 2006)


12 CSR 10-11.090 When County Tax Applies
(Rescinded May 30, 2000)


In Fabick and Company v. Schaffner, 492 SW2d 737 (1973) the court held that because the taxpayer had a “place of business” within the city limits all sales were subject to local tax including equipment delivered from seller’s place of business in Jefferson City to a customer outside the city; deliveries from a point outside the city to another point outside the city but within the state, and sales delivered from outside the state to a customer inside the state either within or without Jefferson City.

12 CSR 10-11.100 Determining Which Tax Applies
(Rescinded June 30, 2005)


12 CSR 10-11.110 Determining Which Tax Applies
(Rescinded June 30, 2005)


12 CSR 10-11.120 Items Taken from Inventory
(Rescinded June 30, 2005)


12 CSR 10-11.130 County Tax Applies—Delivery from Outside the State
(Rescinded June 30, 2005)


12 CSR 10-11.140 Application of County Sales Tax to Rental or Leasing Receipts
(Rescinded June 30, 2005)


12 CSR 10-11.150 Refund Procedure
(Rescinded October 30, 2000)


12 CSR 10-11.160 Motor Vehicles
(Rescinded March 30, 2006)


12 CSR 10-11.180 Delinquent Tax
(Rescinded March 30, 2006)


12 CSR 10-11.190 Erroneous Business Locations—Transfers from County-to-County
(Rescinded May 30, 2000)


12 CSR 10-11.200 Adjustment to Decennial Census by St. Louis County Area
(Rescinded May 30, 2000)


12 CSR 10-11.210 Distribution of Delinquent Sales Taxes (St. Louis County Area)
(Rescinded May 30, 2000)

12 CSR 10-11.230 Adjustments Based Upon Annexation by Political Subdivisions (St. Louis County)
(Rescinded May 30, 2000)