



**Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 5—City Sales Tax, Transportation Sales Tax
and Public Mass Transportation Tax**

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Title 12—DEPARTMENT OF REVENUE

**Division 10—Director of Revenue
Chapter 5—City Sales Tax,
Transportation Sales Tax and
Public Mass Transportation Tax**

12 CSR 10-5.005 Date of Delivery Determines Applicability

(Rescinded September 30, 2001)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 510-1 originally filed Oct. 8, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed March 28, 2001, effective Sept. 30, 2001.

12 CSR 10-5.010 Layaways

(Rescinded April 30, 2001)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 510-1A originally filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Oct. 6, 2000, effective April 30, 2001.

12 CSR 10-5.015 Effective Date

(Rescinded May 30, 2000)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 510-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

Op. Atty. Gen. No. 359, Phelps, 9-10-69. A city cannot, before October 13, 1969 the effective date of the city sales tax act (House Bill No. 243 of the 75th General Assembly), pass an ordinance levying a sales tax in accordance with the provisions of the act and call a special election thereon to be held subsequent to the effective date of the act.

12 CSR 10-5.020 Tax Imposed

(Rescinded May 30, 2000)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 520-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

12 CSR 10-5.025 Location of Machine Determines

(Rescinded September 30, 2001)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 520-1A originally filed Dec. 31, 1975, effective Jan. 10, 1976.

Rescinded: Filed March 28, 2001, effective Sept. 30, 2001.

12 CSR 10-5.030 State Sales Tax Rule Apply

(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 520-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.035 Deductions

(Rescinded May 30, 2000)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 540-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

12 CSR 10-5.040 Seller Not Entitled

(Rescinded January 12, 1985)

AUTHORITY: section 94.530, RSMo 1978. C.S.T. regulation 540-2 originally filed Oct. 28, 1975, effective Nov. 7, 1995. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 7, 1984, effective Jan. 12, 1985.

12 CSR 10-5.045 Seller Entitled

(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 540-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

Farm and Home Savings Assn. v. Spradling, 538 SW2d 313 (Mo. 1976). Purpose of allowing retention of two percent (2%) tax due was to compensate seller who was required, as part of his regular course of business, to collect sales tax from buyer, keep records and make remittance to director, all of which could increase seller's cost of doing business; it was not primary purpose of statute to give tax reduction simply because tax was paid when due, although deductions may very well encourage prompt payment.

12 CSR 10-5.050 When City Tax Applies

(Rescinded June 30, 2005)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 540-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

Fabick and Co. v. Schaffner, 492 SW2d 737 (Mo. 1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase "shall be deemed to be consummated at the place of business of the retailer" was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have a nexus with more than one municipality. City sales tax of Jefferson City, like the state sales tax, is a gross receipts tax, not a transactions tax.

Due to similarity with rule, see also section 94.540.5., RSMo.

12 CSR 10-5.055 Determining Which Tax Applies

(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1978. C.S.T. regulation 540-4A originally filed Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

Fabick and Co. v. Schaffner, 492 SW2d 737 (Mo. 1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase "shall be deemed to be consummated at the place of business of the retailer;" was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have a nexus with more than one municipality. City sales tax of Jefferson City, like to state sales tax, is a gross receipts tax, not a transactions tax.

Due to similarity with rule, see also section 94.540.5., RSMo.

12 CSR 10-5.060 City Tax Applies—Delivery Outside Jurisdiction

(Rescinded June 30, 2005)



AUTHORITY: section 94.530, RSMo 1986. C.S.T. Regulation 540-5 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

Fabick and Co. v. Schaffner, 492 SW2d 737 (1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase “shall be deemed to be consummated at the place of business of the retailer” was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have a nexus with more than one municipality. City sales tax of Jefferson City, like the state sales tax, is a gross receipts tax, not a transactions tax.

See also **Mobil-Teria Catering Co., Inc. v. Spradling**, 576 SW2d 282 (Mo. en banc 1978). For purposes of public mass transportation tax and transportation sales, “place of business” of mobile food service business referred to place where trucks were parked, wares displayed, initial orders taken and filed, payments made and sales consummated. Thus, the public mass transportation tax or transportation sales tax could not be imposed by municipal corporation on gross receipts from places of business outside the geographical limits of the city of municipality.

Due to similarity with rule, see also section 94.540.5., RSMo.

12 CSR 10-5.065 Items Taken from Inventory
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 540-5A originally filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.070 City Tax Applies—Delivery from Outside the State
(Rescinded June 30, 2005)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 540-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985.

Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

Fabick and Co. v. Schaffner, 492 SW2d 737 (1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase “shall be deemed to be consummated at the place of business of the retailer” was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have a nexus with more than one municipality. City sales tax of Jefferson City, like the state sales tax, is a gross receipts tax, not a transactions tax.

See also, **Mobil-Teria Catering Co., Inc. v. Spradling**, 576 SW2d 282 (Mo. en banc 1978). For purposes of public mass transportation tax and transportation sales, “place of business” of mobil food service business referred to place where trucks were parked, wares displayed, initial orders taken and filed, payments made and sales consummated. Thus, the public mass transportation tax or transportation sales tax could not be imposed by municipal corporation on gross receipts from places of business outside the geographical limits of the city of municipality.

Due to similarity with rule, see also section 94.540.5, RSMo.

12 CSR 10-5.072 Metered and Non-metered Natural Gas Sales
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. Original rule filed Oct. 15, 1985, effective Jan. 26, 1986. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.075 Application of City Sales Tax to Rental or Leasing Receipts
(Rescinded June 30, 2005)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 540-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

12 CSR 10-5.080 Refund Procedures
(Rescinded October 30, 2000)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 550-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.

12 CSR 10-5.085 Motor Vehicles
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 560-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.090 Mobile Homes
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 560-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.095 Over-the-Road Trailers
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 560-3 was originally filed Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Sept. 8, 1976, effective Dec. 11, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

Wiethop Truck Sales, Inc. v. James R. Spradling, 538 SW2d 585 (Mo. 1976). Held that the provision of the City Sales Tax Act imposing a duty of collecting city sales tax on the seller of new or used cars does not modify the statute requiring the Director of Revenue to collect Missouri sales tax and thus, the burden of collecting city sales tax on trailers does not shift from the Director of Revenue to the sellers of trailers.

12 CSR 10-5.100 Delinquent Tax
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986. C.S.T. regulation 570-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Rescinded: Aug. 26, 2005, effective Feb. 28, 2006.



12 CSR 10-5.105 Erroneous Business Locations Transfers from City-to-City
(Rescinded May 30, 2000)

AUTHORITY: section 94.530, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed July 2, 1986, effective Dec. 11, 1986. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

12 CSR 10-5.500 Other Entity Defined
(Rescinded February 28, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 600-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.505 Date of Delivery Determines Applicability
(Rescinded September 30, 2001)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 605-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed March 28, 2001, effective Sept. 30, 2001.

12 CSR 10-5.510 Sales Tax Rules Apply
(Rescinded February 28, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 615-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.515 Layaways
(Rescinded September 30, 2001)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 605-2 filed as C.S.T. regulation 510-1A Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed March 28, 2001, effective Sept. 30, 2001.

12 CSR 10-5.520 Effective Date
(Rescinded May 30, 2000)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 605-3 originally filed as C.S.T. regulation 510-2 Oct. 28, 1975, effective Nov. 7, 1975. Made applicable by statute

and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

12 CSR 10-5.525 Tax Imposed
(Rescinded February 28, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 610-1 originally filed as C.S.T. regulation 520-1 Oct. 28, 1975, effective Nov. 7, 1975. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

12 CSR 10-5.530 Seller Not Entitled
(Rescinded February 28, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 615-2 originally filed as C.S.T. regulation 540-2 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Aug. 26, 2005, effective Feb. 28, 2006.

Farm and Home Savings Assn. v. Spradling, 538 SW2d 313 (Mo. 1976). The two percent deduction is allowable only when the person required to remit the taxes does so on or before the date the taxes are due.

12 CSR 10-5.535 Seller Entitled
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 615-3 originally filed as C.S.T. regulation 540-3 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

Farm and Home Savings Assn. v. Spradling, 538 SW2d 313 (Mo. 1976). Phrase “person required to remit the same” in statute providing that from every remittance to director of revenue made on or before date when same becomes due, person required to remit same should be entitled to deduct and retain amount equal to two percent (2%) thereof, means seller, not buyer, because it is seller who is required by other provisions of sales tax law to remit taxes due director.

12 CSR 10-5.540 Deductions
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-1 originally filed as C.S.T. regulation 540-1 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

12 CSR 10-5.545 When Transportation Tax Applies
(Rescinded June 30, 2005)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-2 originally filed as C.S.T. regulation 540-4 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

12 CSR 10-5.550 Place of Business
(Rescinded June 30, 2005)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-3 originally filed as C.S.T. regulation 540-4A Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

Fabick and Co. v. Schaffner, 492 SW2d 737 (1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase “shall be deemed to be consummated at the place of business of the retailer” was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have a nexus with more than one municipality. City sales tax of Jefferson City, like the state sales tax, is a gross receipts tax, not a transactions tax.

Mobile-Teria Catering Co., Inc. v. Spradling, 576 SW2d 282 (Mo. en banc 1978). For purposes of transportation sales tax, “place of business” of mobile food service business referred to place where initial orders were taken and filled.

**12 CSR 10-5.555 Transportation Tax Applies—Delivery Outside Jurisdiction**
(Rescinded June 30, 2005)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-4 originally filed as C.S.T. regulation 540-5 Oct. 28, 1975, effective Nov. 7, 1975. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

Fabick and Co. v. Schaffner, 492 SW2d 737 (1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase “shall be deemed to be consummated at the place of business of the retailer” was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have a nexus with more than one municipality. City sales tax of Jefferson City, like the state sales tax, is a gross receipts tax, not a transactions tax.

Mobile-Teria Catering Co., Inc. v. Spradling, 576 SW2d 282 (Mo. en banc 1978). For purposes of transportation sales, “place of business” of mobile food service business referred to place where payments were made and sales consummated.

12 CSR 10-5.560 Transportation Tax Applies—Delivery from Outside the State
(Rescinded June 30, 2005)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-5 originally filed as C.S.T. regulation 540-6 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

Fabick and Co. v. Schaffner, 492 SW2d 737 (1973). Jurisdictional arguments based upon lack of reciprocal benefit under city tax law are unavailing because the retailer is within the city imposing the tax and is the recipient of governmental services provided by the city. The contention that only a rebuttable presumption was intended by the phrase “shall be deemed to be consummated at the place of business of the retailer” was rejected. The obvious purpose of the premium was to fix the taxable situs of transactions which might have

a nexus with more than one municipality. City sales tax of Jefferson City, like the state sales tax, is a gross receipts tax, not a transactions tax.

Mobile-Teria Catering Co., Inc. v. Spradling, 576 SW2d 282 (Mo. en banc 1978). For purposes of transportation sales tax, “place of business” of mobile food service business referred to places where trucks were parked, wares displayed, initial orders filled, payments made and sales consummated.

12 CSR 10-5.565 Application of Transportation Sales Tax to Rental or Leasing Receipts
(Rescinded June 30, 2005)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-6 originally filed as C.S.T. regulation 540-7 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

12 CSR 10-5.570 Location of Machine Determines
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-7 originally filed as C.S.T. regulation 520-1A Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

12 CSR 10-5.575 Items Taken from Inventory
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 620-8 originally filed as C.S.T. regulation 540-5A Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

12 CSR 10-5.585 Motor Vehicles
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 635-1 filed as C.S.T. regulation 560-1 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1 last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

12 CSR 10-5.590 Over-the-Road Trailers
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 635-2 originally filed as C.S.T. regulation 560-3 Dec. 31, 1975, effective Jan. 10, 1976. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

Wiethop Truck Sales, Inc. et al. v. James R. Spradling, 538 SW2d 585 (Mo. 1976). Provision of the City Sales Tax Act imposing on the seller the duty of collection of a city sales tax on the sale of any new or used car does not, either expressly or by plain implication, modify statute requiring the director of revenue to collect the Missouri sales tax and, thus, does not shift the burden of collecting city sales taxes on trailers from the director of revenue to sellers of trailers.

12 CSR 10-5.595 Mobile Homes
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 635-3 originally filed as C.S.T. regulation 560-2 Oct. 28, 1975, effective Nov. 7, 1975. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.

12 CSR 10-5.605 Delinquent Tax
(Rescinded March 30, 2006)

AUTHORITY: section 94.615, RSMo 1986. T.T. regulation 640-1 originally filed as C.S.T. regulation 570-1 Oct. 28, 1975, effective Nov. 7, 1975. Made applicable by statute and T.T. regulation 615-1, last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.