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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Chapter 5—City Sales Tax, Transportation Sales Tax and Public Mass Transportation Tax

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(Rescinded September 30, 2001)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.

12 CSR 10-5.010 Layaways
(Rescinded April 30, 2001)

AUTHORITY: section 94.530, RSMo 1986.

12 CSR 10-5.015 Effective Date
(Rescinded May 30, 2000)

AUTHORITY: section 94.530, RSMo 1986.

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(Rescinded May 30, 2000)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.

12 CSR 10-5.025 Location of Machine Determines
(Rescinded September 30, 2001)

AUTHORITY: section 94.530, RSMo 1986.


12 CSR 10-5.030 State Sales Tax Rule Apply
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986.

12 CSR 10-5.035 Deductions
(Rescinded May 30, 2000)

AUTHORITY: section 94.530, RSMo 1986.

12 CSR 10-5.040 Seller Not Entitled
(Rescinded January 12, 1985)

AUTHORITY: section 94.530, RSMo 1978.

12 CSR 10-5.045 Seller Entitled
(Rescinded February 28, 2006)

AUTHORITY: section 94.530, RSMo 1986.

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.

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

12 CSR 10-5.050 When City Tax Applies
(Rescinded June 30, 2005)

AUTHORITY: section 94.530, RSMo 1986.

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.

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)

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)


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(Rescinded June 30, 2005)


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(Rescinded February 28, 2006)


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(Rescinded June 30, 2005)


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(Rescinded October 30, 2000)


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(Rescinded February 28, 2006)


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(Rescinded February 28, 2006)


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(Rescinded February 28, 2006)


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(Rescinded February 28, 2006)

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(Rescinded May 30, 2000)

**AUTHORITY:** section 94.530, RSMo 1986.

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(Rescinded February 28, 2006)

**AUTHORITY:** section 94.615, RSMo 1986.

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(Rescinded September 30, 2001)

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

**Farm and Home Savings Assn. v. Spradling,** 538 SW2d 131 (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.

**Farm and Home Savings Assn. v. Spradling,** 538 SW2d 131 (Mo. 1976). Phrase “person required to remit the same” in statute providing that from every remittance to director of the city imposing the tax and is the recipient of governmental services provided by the city.

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

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

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

**AUTHORITY:** section 94.615, RSMo 1986.

**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.

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.  

**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 place of business referred to place where payments were made and sales consummated.

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 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.  

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

**AUTHORITY:** section 94.615, RSMo 1986.  

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

**AUTHORITY:** section 94.615, RSMo 1986.  

**12 CSR 10-5.580 Delinquent Tax**  
(Rescinded March 30, 2006)

**AUTHORITY:** section 94.615, RSMo 1986.  

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