

TITLE 12- DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 112 – Sales/Use Tax – Contractors

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 144.270, RSMo 2016, the director adopts a rule as follows:

12 CSR 10-112.020 Solar Photovoltaic Energy Systems Sales Tax Exemption is adopted

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2023 (48 MoReg 1019). No changes have been made in the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.