

Title 12 - DEPARTMENT OF REVENUE
Division 10 - Director of Revenue
Chapter 114- Sales/Use Tax—Constitutional Issues

ORDER OF RULEMAKING

By the authority vested in the director of revenue under section 144.705, RSMo. 2000, the director amends a rule as follows:

12 CSR 10-114.100 Determining When a Vendor has Substantial Nexus for Use Tax **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the Missouri Register on January 17, 2023 (48 M o R e g 136). No changes have been made in the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.