

HB 736 -- SALES AND USE TAX

SPONSOR: Justus

This bill would source all retail sales in this state, excluding leases and rentals, of tangible personal property or digital goods to the location from which the seller ships the order or, if the seller does not ship the order, to the location where the seller receives the order, if:

(1) The location where the seller receives the order and the location where the purchaser receives the product are both in Missouri; or

(2) The location where the seller receives the order is within a jurisdiction that has entered into a reciprocal taxing agreement with the state of Missouri, as described in this bill.

This bill also allows the Department of Revenue to enter into a reciprocal taxing agreement with any state, territory of the United States, or the District of Columbia that sources all retail sales excluding leases and rentals, of tangible personal property or digital goods to the location from which the seller ships the order or, if the seller does not ship the order, to the location where the seller receives the order.