

Utilities Sales Tax Rates and Taxability

Welcome to Utilities Sales Tax Rates and Taxability

This bulletin provides important information about the August 2022 release of Utilities Sales Tax Rates and Taxability. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

Taxability Change for Missouri Sales Tax for Purchase of Solar Energy Equipment

Missouri Sales Tax

Pursuant to enacted legislation, effective August 28, 2022, § 144.030 R.S.Mo. now states: There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

All purchases by a company of solar photovoltaic energy systems, components used to construct a solar photovoltaic energy system, and all purchases of materials and supplies used directly to construct or make improvements to such systems, provided that such systems:

- (a) Are sold or leased to an end user; or
- (b) Are used to produce, collect and transmit electricity for resale or retail.

We have therefore changed the taxability decision for Sales and Use Tax for commercial customers for Group 5502, Solar Energy, Item 000, Solar Panel Lease, and Item 002, Facility Purchase, to No, effective August 28, 2022.

System Changes Effective August 2022

Update to Maine Public Advocate Assessment Rate on Utilities Database

Among the taxes covered in our database is the Maine Public Advocate Assessment (as captured by TaxType/TaxCat 19/83 and 19/84).

For the last couple of years, we were capturing this assessment on our database as a "bucket" rate, i.e., with a zero rate. The reason for this was that the administrator for this assessment, the Maine Public Advocate Office, refused to release to us the specific percentage rate for this assessment. However, just recently, the Maine Public Advocate Office decided to once again release to us the specific percentage rate for this assessment (for the 2023 Fiscal year), which is 0.002634 (0.2634%) for Tax Type/Tax Cat 19/83 and .005001 (.5001%) for Tax Type/Tax Cat 19/84. Therefore, we are updating our database for the August 1st release, to replace the "bucket" rate and instead to populate the actual assessment rate for the Maine Public Advocate Assessment fee.

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