

Utilities Sales Tax Rates and Taxability

Welcome to Utilities Sales Tax Rates and Taxability

This bulletin provides important information about the January 2023 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](#).

Change in Taxability of Utility Services in Missouri

Pursuant to enacted legislation, 2021 S.B. 153 and 2021 S.B. 97 amending R.S.Mo. § 144.054, effective January 1, 2023 local sales tax will no longer be imposed on manufacturing customers of utility services in Missouri. Therefore, we are removing Tax Types 02, 03, and 04 from Groups 5500, 5501 and 5502 for Customer Type 04, Manufacturing.

Revised Release Note from Original January 2023 Release

In conjunction with a late release of California Resolution M-4866, we are updating the California PUC Fee on Natural Gas, Tax Type 08 Tax Cat 84, effective January 1, 2023 from a fee of ,00577 to a fee of .003.

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