

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.

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