

GUIDANCE FROM
MISSOURI DEPARTMENT OF REVENUE
REGARDING REFUND PROCEDURES
UNDER SECTION 144.054 RSMo

October 24, 2007

Emergency and Proposed Rule 12 CSR 10-110.601 Electrical, Other
Energy and Water as Defined in Section 144.054, RSMo currently states:

(B) Beginning on August 28, 2007 and ending on October 28, 2007 any vendor who receives an exemption certificate exempting sales of electricity, gas, whether natural, artificial, or propane, water, coal, and energy sources used or consumed in manufacturing, processing, compounding, mining or producing any product, or used or consumed in the processing of recovered materials, or used in research and development related to manufacturing, processing, compounding, mining or producing any product after the bill was issued may take the correction as an adjustment on their sales tax return provided the net result is not a negative figure. In the event an exemption certificate is received after October 28, 2007 and an exemption was due and not properly applied by the vendor, the vendor may submit a refund request to the department.

Effective October 24, 2007, the department is extending the deadline for taking an adjustment on the sales tax return from October 28, 2007 to January 31, 2008. A rule reflecting this extension will be filed in the future. The January 31, 2008 deadline will not be extended further.