



Missouri sales tax guide

Standard rate

The standard sales tax rate in Missouri ranges for 2024 from 4.225 to 10.1%.

Reduced rate

There is a reduced sales tax rate for 2024 of 1.225% to 4.225% for certain items.

Sales of tax-free products and services

The following products and services are tax-free in Missouri:

Machinery and equipment used in manufacture, drilling (mining), fabricating, or producing a product used for final consumption and others.

Who is obliged to register sales tax in Missouri

Seller to have sales tax nexus in the state if you have any of the following in the state:

An office for business;

An employee;

Goods in a warehouse;

Delivery of merchandise in Missouri in vehicles owned by the taxpayer and others.

Threshold

Starting January 1, 2023, remote dealers with sufficient physical or economic presence for establishing nexus in Arizona need to be registered to collect and pay sales tax in Missouri. This includes online sellers or remote sellers that have \$100,000 in annual Missouri gross sales.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules apply to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Marketplace

Effective January 1, 2023, Marketplace facilitators located outside of the state must register for sales tax in Missouri when they have revenue from Missouri of more than \$100,000 yearly. In such a case, Marketplace is obliged to calculate and remit all sales tax for sales via this marketplace.

Sales tax payment and filing date

Depending on your tax liability, determine your filing frequency – either annual, monthly, or quarterly:

Annual – \$0.00 to \$33.00;

Quarterly – \$33.34 to \$133.33;

Monthly – \$133.34 to \$9,999.99;

Monthly with Prepayment – \$10,000.00 and up.

Returns are always due on the 20th or the last day of the month following the reporting period. If the filing due date falls on a weekend or holiday – due the next business day.

Penalty and interest

Late Filing Penalty – 5% of the tax due per month or fraction (maximum – 25%);

Late Payment Penalty – 5% of the tax due.

Discount

A 2% discount is allowed if your sales tax return is filed before the due date.



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