

October 20, 2025

Missouri Department of Revenue
Legislative Office
301 West High Street
Room 218
Jefferson City, MO 65105-0475

Dear Director Vincent:

On behalf of _____, I am writing you to provide comment in opposition to the proposed amendment 12 CSR 10-103.555 Determining Taxable Gross Receipts, that was published in the October 1, Missouri Register.

I am opposed to having to charge sales tax on credit card fee charges. We view these charges as a fee on services, which in Missouri, is not permitted.

Please note my opposition to the new language that states: "Note that finance charges involve interest that is paid to the seller. That term would not include credit card fee charges, which are subject to sales tax."

Please feel free to contact me with any questions at _____.

Respectfully,
