

## Study Commission on State Tax Policy

### Department of Revenue Information Request

#### Number of Letter Rulings issued in the since 7/1/2011:

FY 2006:	115	FY 2012:	127
FY 2007:	102	FY 2013:	122
FY 2008:	191	FY 2014:	91
FY 2009:	188	FY 2015:	109
FY 2010:	181	FY 2016:	77
FY 2011:	143		

#### Number of Regulations filed by the Department filed since 7/1/2011:

FY 2006:	21	FY 2012:	1
FY 2007:	5	FY 2013:	2
FY 2008:	21	FY 2014:	2
FY 2009:	1	FY 2015:	2
FY 2010:	3	FY 2016:	1
FY 2011:	4		

Note: Each year the Department files an amendment to 12 CSR 10-41.010 to update the Annual Adjusted Rate of Interest. These totals include all proposed amendments and new regulations.

#### New Tax Jurisdictions Created since 1/1/2006:

CY 2006:	33	CY 2012:	37
CY 2007:	49	CY 2013:	41
CY 2008:	32	CY 2014:	33
CY 2009:	40	CY 2015:	41
CY 2010:	179	CY 2016:	41
CY 2011:	29		

#### Sales Tax Exemptions:

The Department maintains a list of all exemptions on our website at <http://dor.mo.gov/business/sales/sales-use-exemptions.php>.

#### Census Bureau Data

See attached spreadsheet.