206.123 Sales other than sales of tangible personalty within state.

Sec. 123. Sales, other than sales of tangible personal property, are in this state if:
(a) The income-producing activity is performed in this state; or
(b) The income-producing activity is performed both in and outside this state and a greater proportion of
the income-producing activity is performed in this state than outside this state, based on costs of performance.