



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
**SALES/USE TAX EXEMPTION CERTIFICATE**

FORM  
**149**  
(REV. 09-2010)

**THIS FORM IS TO BE  
GIVEN TO THE SELLER BY  
THE PURCHASER**

**Caution to seller:** In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt. When a purchaser is claiming an exemption for purchases of items that qualify for the full manufacturing exemption and other items that only qualify for the partial manufacturing exemption, the seller must make certain the correct amount of tax is charged for each item purchased.

**PURCHASER/SELLER**

PURCHASER'S NAME	SELLER'S NAME
DOING BUSINESS AS NAME (DBA)	DOING BUSINESS AS NAME (DBA)
ADDRESS	ADDRESS
CITY, STATE, ZIP	CITY, STATE, ZIP
PRODUCT OR SERVICES PURCHASED EXEMPT FROM TAX	
PURCHASER'S TYPE OF BUSINESS	

**RESALE: EXCLUSION FROM SALES/USE**

- Purchases of Tangible Personal Property for RESALE: *Retailer's State Tax ID Number* \_\_\_\_\_ *Home State* \_\_\_\_\_  
(Missouri Retailers must have a Missouri Tax ID Number)
- Purchases of Taxable Services for RESALE (see list of taxable services in instructions): *Retailer's MO Tax ID Number* \_\_\_\_\_  
(Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)
- Purchases by Manufacturer or Wholesaler for Wholesale: *Home State:* \_\_\_\_\_  
(Missouri Tax ID Number is not required)
- Purchases by Motor Vehicle Dealer: *Missouri Dealer License Number* \_\_\_\_\_  
(Only for parts that will be used on vehicles being resold)(Form 149T is required for tire and battery fees)

**MANUFACTURING FULL EXEMPTIONS: (These exemptions apply to state and local sales and use tax.)**

- INGREDIENT / COMPONENT PART
- MANUFACTURING MACHINERY, EQUIPMENT AND PARTS
- MATERIAL RECOVERY PROCESSING
- PLANT EXPANSION
- RESEARCH AND DEVELOPMENT OF AGRICULTURAL BIOTECHNOLOGY PRODUCTS AND PLANT GENOMICS PRODUCTS AND PHARMACEUTICALS

DESCRIBE PRODUCT OR SERVICES PURCHASED EXEMPT FROM TAX

**SALES/USE TAX**

**MANUFACTURING PARTIAL EXEMPTIONS : (These exemptions apply to state tax (4.225%) and local use tax, but not local sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.)**

- RESEARCH AND DEVELOPMENT
- MANUFACTURING CHEMICALS AND MATERIALS
- MACHINERY AND EQUIPMENT USED OR CONSUMED IN MANUFACTURING
- MATERIALS, CHEMICALS, MACHINERY, AND EQUIPMENT USED OR CONSUMED IN MATERIAL RECOVERY PROCESSING PLANT

DESCRIBE PRODUCTS OR SERVICES PURCHASED EXEMPT FROM STATE TAX AND LOCAL USE TAX, BUT SUBJECT TO LOCAL SALES TAX

- UTILITIES /ENERGY AND WATER USED OR CONSUMED IN MANUFACTURING (**MUST COMPLETE BELOW**)  
PURCHASER'S MANUFACTURING PERCENTAGE \_\_\_\_\_ %  
PURCHASER'S METHOD OF CALCULATION  
 SQUARE FOOTAGE       USE ANALYSIS  
 OTHER \_\_\_\_\_  
ENERGY ACCOUNT NUMBER(S) \_\_\_\_\_

**OTHER SALES/USE EXEMPTIONS:**

- AGRICULTURAL     COMMON CARRIER     LOCOMOTIVE FUEL     AIR AND/OR WATER POLLUTION CONTROL MACHINERY, EQUIPMENT, APPLIANCES AND DEVICES.
- OTHER \_\_\_\_\_

**SIGNATURE**

**SIGNATURE:**

UNDER PENALTIES OF PERJURY, I SWEAR OR AFFIRM THE INFORMATION ON THIS FORM IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	TITLE	DATE ____ / ____ / ____
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## INSTRUCTIONS

### **Purchaser/Seller**

Complete the name of the purchaser, doing business as, address, city, state, and zip.

Give a brief description of the product or services to be purchased. If claiming exemption for plant expansion, new plant, or design change, indicate a general project description, project number, or a brief description of the equipment to be purchased. A new exemption will be needed for future projects.

Give a brief description of the type of business.

Complete the name of the seller, doing business as, address, city, state, and zip.

### **Sales/Use Tax**

Check the appropriate box for the type of exemption to be claimed and complete any additional information requested

**Resale of Tangible Personal Property:** Retailers that are purchasing tangible personal property for resale purposes are exempt from sales/use tax. The purchaser's state tax ID number can be found on the Missouri Retail License or out of state registration for retail sales.

**Resale of Taxable Services:** Purchasers for resale must have a Missouri retail license in order to claim resale of taxable services in Missouri. Taxable services include restaurants, hotels, motels, places of amusement, recreation, entertainment, games, athletic events, telecommunications providers and utilities.

**Manufacturers or Wholesalers:** A Missouri Tax ID Number is not required to claim this exclusion.

**Purchaser's Home State:** Provide the state in which purchaser is located and registered.

**Motor Vehicle Dealer:** A motor vehicle dealer who is purchasing parts for the repair of a vehicle being resold is exempt from sales/use tax. The dealer's license is issued by the Missouri Motor Vehicle Bureau or by the out of state registration authority that issues such licenses.

### **Manufacturing Exemptions - Full Exemption**

Check the appropriate box for the type of exemption to be claimed. All items selected in this section are exempt from all sales/use tax under section 144.030, RSMo.

### **Manufacturing Partial Exemptions**

Check the appropriate box for the type of exemption to be claimed according to section 144.054, RSMo.

All items in this section are exempt from State Tax and Local Use Tax, but **are still taxable for Local Sales Tax**. If claiming utilities, record account numbers, meter numbers, or other information as required by the vendor. All purchasers who are claiming an exemption for energy use will need to provide the amount of energy use which is related to manufacturing in the space provided and also select the method by which this percentage was obtained.

### **Other Sales/Use Exemptions**

**Agricultural** - Farm machinery and equipment are exempt from tax if used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products, and used directly in the production of farm products to be ultimately sold at retail. The sale of grains to be converted into foodstuffs or seed, and limestone, fertilizer, and herbicides used in connection with the growth or production of crops, livestock or poultry is exempt from tax. The sale of livestock, animals or poultry used for breeding or feeding purposes, feed for livestock or poultry, feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, and sales of pesticides and herbicides used in the production of aquaculture, livestock or poultry are exempt from tax. All sales of fencing materials used for agricultural purposes and the purchase of motor fuel are exempt from tax.

**Common Carrier** - Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property. See section 144.030.2(3), RSMo.

**Locomotive Fuel** - Fuel purchased for use in a locomotive that is a common carrier is exempt from sales and use tax.

**Air and/or Water Pollution Control Machinery, Equipment, Appliances and Devices** - Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water and air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices. See section 144.030.2(14) and section 144.030.2(15), RSMo.

**Other** - Exemptions not listed on this sheet, but are provided by statute. Provide explanation of exemption being claimed. See Chapter 144 of the Missouri Statutes for exemption <http://www.moga.mo.gov/statutes/c144.htm>

### **Sign, title and date the form.**

If you have any questions, please contact the Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358, call (573) 751-2836 or e-mail [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov).

Sellers should update resale certificates for their files every five (5) years.