**Sales and Use Tax Exemption Certificate**

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.

<table>
<thead>
<tr>
<th>Purchaser</th>
<th>Name</th>
<th>Telephone Number</th>
<th>Missouri Tax I.D. Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>(_____) __<em><strong><strong><strong>-</strong></strong></strong></em></td>
<td></td>
</tr>
<tr>
<td>Contact Person</td>
<td>Doing Business As Name (DBA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td>City</td>
<td>State</td>
<td>ZIP Code</td>
</tr>
<tr>
<td>Describe product or services purchased exempt from tax</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Seller</th>
<th>Name</th>
<th>Telephone Number</th>
<th>Contact Person</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>(_____) __<em><strong><strong><strong>-</strong></strong></strong></em></td>
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</tr>
<tr>
<td>City</td>
<td>State</td>
<td>ZIP Code</td>
<td></td>
</tr>
</tbody>
</table>

- **Purchases of Tangible Personal Property for resale**: *Retailer’s State Tax ID Number* ________________ *Home State* ________________
  (Missouri retailers must have a Missouri Tax I.D. Number)

- **Purchases of Taxable Services for resale**: *Retailer’s Missouri Tax I.D. 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 I.D. Number may not be required)

- **Purchases by Motor Vehicle Dealer**: *Missouri Dealer License Number* ________________
  (Only for items that will be used on vehicles being resold) (An Exemption Certificate for Tire and Lead-Acid Battery Fee (Form 149T) is required for tire and battery fees)

**Resale - Exclusion From Sales or Use Tax**

These apply to state and local sales and use tax.

- Ingredient or Component Part
- Manufacturing Machinery, Equipment, and Parts
- Material Recovery Processing
- Plant Expansion
- Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals

These only apply to state tax (4.225%) and local use tax, but not 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
- Utilities or Energy and Water Used or Consumed in Manufacturing (Must complete below)
- Purchaser’s Manufacturing Percentage ________________
- Purchaser’s Square Footage ________________

**Other**

- Agricultural
- Common Carrier
- Locomotive Fuel
- Air and Water Pollution Control, Machinery, Equipment, Appliances and Devices
- Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds
- Other ________________

**Signature**

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

- Signature (Purchaser or Purchaser’s Agent) ________________
- Title ________________
- Date (MM/DD/YYYY) ________________

If you have questions, please contact the Department of Revenue at:

- **Phone**: (573) 751-2836
- **TTY**: (800) 735-2966
- **E-mail**: sales@revenue.mo.gov
- **Fax**: (573) 522-1666
Sales or Use Tax Exemption Certificate (Form 149) Instructions

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

- **Purchases of Tangible Personal Property for resale**: Retailers that are purchasing tangible personal property for resale purposes are exempt from sales or use tax.

- **Purchases of Taxable Services for resale**: Purchasers for resale must have a Missouri retail license in order to claim resale of taxable services in Missouri. A taxable service includes sales of restaurants, hotels, motels, places of amusement, recreation, entertainment, games and athletic events not at arms length, and sales of telecommunications and utilities (see Section 144.018, RSMo).

- **Purchases by Manufacturer or Wholesaler for Wholesale**: A Missouri Tax I.D. Number is not required to claim this exclusion.

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

- **Ingredients or Component Parts**: This exemption includes materials, manufactured goods, machinery, and parts that become a part of the final product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.

- **Manufacturing Machinery, Equipment and Parts**: This exemption includes only machinery and equipment and their parts that are used directly in manufacturing a product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.

- **Material Recovery Processing**: This exemption includes machinery and equipment used to establish new or to replace existing material recovery processing plants. See Sections 144.030.2(5) and (32), RSMo, for a definition of, and exemptions for, material recovery processing.

- **Plant Expansion**: This exemption includes machinery, equipment, and parts and the materials and supplies solely required for installing or constructing the machinery and equipment, used to establish new or to expand existing Missouri manufacturing, mining, or fabricating plants. To qualify, the machinery must be used directly in manufacturing, mining or fabricating a product that is ultimately subject to sales or use tax, or its equivalent, in Missouri or other states.

- **Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals**: This exemption is specifically authorized in Section 144.030.2(34), RSMo, and exempts any tangible personal property used or consumed directly or exclusively in research and development of agricultural, biotechnology, and plant genomics products and prescription pharmaceuticals consumed by humans or animals.

- **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 of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property. See Section 144.030.2(3), RSMo. Attach completed Form 5095.

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

- **Air and 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 Sections 144.030.2(15) and (16), RSMo.

- **Commercial Motor Vehicles or Trailers Greater Than 54,000 Pounds**: Motor vehicles registered and capable of pulling in excess of 54,000 pounds and their trailers actually used in the normal course of business to haul property on the public highways of the state are exempt from tax. The purchase of materials, replacement parts, and equipment used directly on, for the repair of and maintenance or manufacture of these vehicles is also exempt. See Section 144.030.2(4), 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 Revised Statutes for exemption [http://www.moga.mo.gov/mostatutes/statutesAna.html#T10](http://www.moga.mo.gov/mostatutes/statutesAna.html#T10).

Form 149 (Revised 11-2019)