



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

FORM  
**149**  
(REV. 9-2007)

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

**PART A**

PURCHASER	DOING BUSINESS AS
ADDRESS	CITY, STATE, AND ZIP
PRODUCT OR SERVICES PURCHASED	EMAIL ADDRESS
PURCHASER'S TYPE OF BUSINESS	TELEPHONE NUMBER
SELLER	DOING BUSINESS AS
ADDRESS	CITY, STATE, AND ZIP

**5a. CLAIMING EXEMPTION FROM SALES/USE TAX FOR:**

- RESALE (COMPLETE PART B BELOW)
- MANUFACTURING MACHINERY, EQUIPMENT AND PARTS
- INGREDIENT / COMPONENT PART
- AGRICULTURAL
- MOTOR VEHICLE DEALER (Provide Dealer Registration Number)
- MATERIAL RECOVERY PROCESSING
- WHOLESALE (TAX ID NOT REQUIRED)
- COMMON CARRIER
- LOCOMOTIVE FUEL
- RESEARCH AND DEVELOPMENT OF AGRICULTURAL BIOTECHNOLOGY PRODUCTS AND PLANT GENOMICS PRODUCTS AND PHARMACEUTICALS
- OTHER (EXPLAIN) \_\_\_\_\_

**5b. CLAIMING PARTIAL EXEMPTION FROM SALES/USE TAX**

(LOCAL TAX STILL APPLIES)

- RESEARCH AND DEVELOPMENT (Not exempt from local sales tax)
- MANUFACTURING CHEMICALS AND MATERIALS (Not exempt from local sales tax)\*
- UTILITIES/ENERGY, MACHINERY, EQUIPMENT USED OR CONSUMED IN MANUFACTURING (Not exempt from local sales tax)\*
- UTILITIES/ENERGY, MACHINERY, EQUIPMENT USED OR CONSUMED IN MATERIAL RECOVERY PROCESSING PLANT (Not exempt from local sales tax)\*

\* 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.

INFORMATION REQUIRED BY VENDOR: \_\_\_\_\_

**FOR ENERGY, PURCHASER'S EXEMPT ENERGY:**

PURCHASER'S MANUFACTURING PERCENTAGE \_\_\_\_\_ %

**METHOD OF CALCULATION:**

- SQUARE FOOTAGE
- USE ANALYSIS
- OTHER \_\_\_\_\_

ENERGY ACCOUNT NUMBER(S): \_\_\_\_\_ (Attach list if necessary)

**6. CLAIMING EXEMPTION FROM TIRE FEE FOR:**

- RESALE — REGISTERED TIRE RETAILER
- FAMILY FARM / FAMILY FARM CORPORATION

MISSOURI TIRE FEE ID NUMBER

**7. CLAIMING EXEMPTION FROM LEAD-ACID BATTERY FEE FOR:**

- RESALE — REGISTERED BATTERY RETAILER
- AGRICULTURAL OPERATIONS

MISSOURI BATTERY FEE ID NUMBER

**PART B**

**IF CLAIMING EXEMPTION FOR RESALE, PLEASE COMPLETE THE FOLLOWING**

1. PURCHASER'S HOME STATE	2. PURCHASER'S STATE TAX I.D. NUMBER (or Dealer Registration Number for exemption from sales/use tax only, if applicable)
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3. GENERAL DESCRIPTION OF PRODUCT TO BE PURCHASED FROM THE SELLER \_\_\_\_\_

**Note:** Illinois does not have an exemption on sales of property for subsequent lease or rental.

**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 of a type normally sold wholesale, resold, leased, rented, or utilized as an ingredient or component part of a product manufactured by the buyer in the usual course of business. In some states or cities, a seller failing to exercise due care could be held liable for the sales tax due.

**PART C**

I SWEAR OR AFFIRM THE INFORMATION ON THIS FORM IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	DATE ____/____/____
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**INSTRUCTIONS****PART A**

1. Complete the name of the purchaser, address, city, state, and zip.
2. Complete the name of the seller, address, city, state, and zip.
3. Give a brief description of the product or services to be purchased.
4. Give a brief description of the type of business.
- 5a. Check the appropriate box for the type of exemption to be claimed. If claiming exemption for plant expansions, new plant, or design change, indicate in the space provided 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. All items selected in this section are exempt from all sales/ use tax.
- 5b. Check the appropriate box for the type of exemption to be claimed. Remember that all items in this section are exempt from State Tax, Local Use Tax but are still taxable for Local Sales Tax.

Use the vendor information section to record account numbers, meter numbers, or other information as required by the vendor.

All purchasers who are claiming an exemption for energy use under exemptions in 5b 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.

**PART B**

If claiming exemption for resale, complete the requested information.

**PART C**

Sign and date the form.

**If you have any questions, please contact the Taxation Bureau, P.O. Box 3300, Jefferson City, MO 65105-3300, call (573) 751-2836 or e-mail [salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov).**

**Tire and Lead-Acid Battery Fee:** Effective October 1, 2005, Missouri imposes a fee of fifty cents (\$.50) on the retail sale of **new tires** and a fee of fifty cents (\$.50) on the sale of **lead-acid batteries**. The tire fee applies to the retail sale of all new tires designed for use on trailers and self-propelled vehicles not operated exclusively on tracks. The battery fee applies to the retail sale of batteries that contain lead and sulfuric acid with a nominal voltage of at least six volts and are of the type intended for use in motor vehicles and watercraft.

Nonprofit organizations are not exempt from the tire and lead-acid battery fees. Batteries used for agricultural purposes are exempt. Tires for farm tractors and farm implements, if owned and operated by family farms or family farm corporations are exempt from the tire fee.

The \$.50 tire fee is applicable to each new tire sold at retail. Examples of tires subject to the fee include tires for automobiles, pickups and small trucks, tractor trailers, buses, airplanes, motorcycles and all-terrain vehicles (ATVs), go-carts, construction equipment, self-propelled vehicles (such as forklifts), earth movers, and recreational vehicles or campers.

Tires that are not subject to the tire fee include used tires, recapped tires, and tires for farm implement machinery, manufactured homes, cotton trailers, and bicycles.

The \$.50 lead-acid battery fee is applicable to a battery designed to contain lead and sulfuric acid with a nominal voltage of at least six volts and are of the type intended for use in motor vehicles and watercraft. Examples of batteries subject to the fee include batteries for automobiles, pickups and small trucks, truck tractors, buses, motorcycles and motorized tricycles, construction equipment, recreational vehicles, and boats and watercraft.

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