



MISSOURI DEPARTMENT OF REVENUE  
 DIVISION OF TAXATION AND COLLECTION  
 P.O. BOX 3380  
 JEFFERSON CITY, MISSOURI 65105-3380  
**SALES/USE TAX EXEMPTION CERTIFICATE**

FORM <b>149</b> (REV. 4-2000)	
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**PART A**

1. PURCHASER	D/B/A
ADDRESS	CITY, STATE AND ZIP
2. SELLER	D/B/A
ADDRESS	CITY, STATE AND ZIP
3. PRODUCT OR SERVICES PURCHASED	
4. PURCHASER'S TYPE OF BUSINESS	
5. CLAIMING EXEMPTION FOR <input type="checkbox"/> RESALE (COMPLETE PART B BELOW) <input type="checkbox"/> PLANT EXPANSION <input type="checkbox"/> NEW PLANT <input type="checkbox"/> REPLACEMENT MACHINERY, EQUIPMENT & PARTS <input type="checkbox"/> INGREDIENT OR COMPONENT PART <input type="checkbox"/> WHOLESALE (TAX ID NOT REQUIRED) <input type="checkbox"/> AGRICULTURAL <input type="checkbox"/> COMMON CARRIER <input type="checkbox"/> OTHER (EXPLAIN) _____ _____ _____ _____	

**PART B**

IF CLAIMING EXEMPTION FOR RESALE, PLEASE COMPLETE THE FOLLOWING

1. PURCHASER'S HOME STATE	2. PURCHASER'S STATE TAX I.D. NUMBER
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.

Please see reverse side of this form for statutory references.

**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.
5. 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.

### **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 Division of Taxation and Collection, P.O. Box 3380, Jefferson City, MO 65105-3380, call (573) 751-2836 or e-mail [salesuse@mail.dor.state.mo.us](mailto:salesuse@mail.dor.state.mo.us).**

Section 144.030.2 Provides for the various sales/use tax exemptions under Missouri law. The following are some of the specific statutes applicable to the exemptions on the reverse side of this form:

- 144.030.2(1) Provides in part, "The sale at retail of . . . feed for livestock or poultry or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail . . ."
- 144.030.2(2) Provides in part, "Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials . . . and manufactured goods . . . which are ultimately consumed in the manufacturing process by becoming, in whole or in part, a component part or ingredient of steel products intended to be sold ultimately for final use or consumption; . . ."
- 144.030.2(3) Provides in part, "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; . . ."
- 144.030.2(4) Provides in part, "Replacement machinery, equipment and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment and parts, used directly for manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; . . ."
- 144.030.2(5) Provides in part, "Machinery and equipment, and the material and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is used directly in manufacturing, mining or fabricating a product who is intended to be sold ultimately for final use or consumption; . . ."
- 144.030.2(22) Provides in part, ". . . all sales of feed additives, medications, or vaccines administered to livestock or poultry in the production of food or fiber, . . . pesticides used in the production of crops, . . . bedding, . . . all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, and all sales of farm machinery, other than airplanes, motor vehicles and trailers, as used in this subdivision the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "farm machinery" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and one-half of each purchaser's purchase of diesel fuel therefore which is:
- (A) Used exclusively for agricultural purposes;
  - (B) Used on land owned or leased for the purpose of producing farm products; and
  - (C) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail."

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