

# State of Missouri

## Limited Exemption from Missouri State Sales and Use Tax on Purchases and Sales (Civic)

Issued To:

MISSOURI ID: 16170504

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Effective Date: 12/01/2014

Your application for sales and use tax exempt status has been approved under Section 144.030.2(21), RSMo. This letter is issued as documentation of your organization's exempt status. Your organization must adhere to all requirements of your exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- Agents or contractors may not claim or benefit from your organization's exempt status. Contractors paying for construction materials to fulfill a contract with your organization must pay sales and use tax on all such materials. Only purchases of construction materials that are directly billed to your organization may be purchased exempt from sales and use tax.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities.
- Sales not directly related to your exempt function that are made only to raise funds for your organization are not exempt unless such sales are occasional or isolated.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit state and local sales taxes.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, contact the Taxation Division, Post Office Box 358, Jefferson City, MO 65105-0358, [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov), or call 573-751-2836.

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