

MEMORANDUM

To: All Firm Licensees and Applicants

From: Pamela Ives Hill, Executive Director

Subject: New Missouri Sales Tax Reporting Requirement

Date: April 10, 2009

Effective January 1, 2009, Missouri state law requires that any businesses engaged in the retail sale of goods verify compliance with section 144.083.4 RSMo and the Missouri Department of Revenue by providing a “no tax due” statement to the State Board of Accountancy prior to the issuance of all new firm permits. As a part of the firm permit renewal, firms will be required to attest that they are in compliance with Missouri sales and withholding tax obligations. In addition, the firms will be required to provide their Missouri Tax ID number.

Section 114.083.4 RSMo (Cum Supp 2007) states: “In addition to the provision of subsection 2 of this section, beginning January 1, 2009, the possession of a statement from the department of revenue stating no tax due under sections 143.191 to 143.265, RSMo, or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or renewal of any city or county occupation license or any state license required for conducting any business where goods are sold at retail. The statement of no tax due shall be dated no longer than ninety days before the date of submission for application or renewal of the city or county license.”

You may obtain a “no tax due statement” by visiting <http://dor.mo.gov/tax/business/sales/notaxdue/index.htm>, or e-mailing taxclearance@dor.mo.gov, or calling the Department of Revenue at (573) 751-9268.