

State	4.225 %	4.225 %	4.225 %	4.225 %
County	1.750 %	1.125 %	1.125 %	2.888 %
City	<u>2.000 %</u>	<u>3.000 %</u>	<u>2.25 %</u>	<u>0.750 %</u>
	7.975 %	8.350 %	7.6 %	7.863 %

**TOTALS**

REFERENCE: RSMo 144.014

Textbook sales are exempt from the **state** portion of the sales tax rate when purchased by a student who possesses proof of current enrollment at any Missouri public or private university, college or other postsecondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences or in a professional, vocational or technical field, provided that the books which are exempt from state sales tax are those required or recommended for a class. Upon request the institution must provide at least one list of textbooks to the bookstore each semester. Alternately, the student may provide to the bookstore a list from the instructor, department or institution of his or her required or recommended textbooks. This exemption shall not apply to any locally imposed sales or use tax.

**EXEMPT SALES**

Sales tax is **not** collected on the following:

Sales for resale (retailers must be licensed in Missouri and have an exemption certificate)

- o All sales of grain bins for storage of grain for resale

Government, religious, educational institutions

- o All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities
- o All sales made to any private non-for-profit elementary or secondary school

Sale of tax exempt feed, seed

- o All sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber,
- o All sales of pesticides used in the production of crops, livestock or poultry for food or fiber.
- o All sales of bedding used in the production of livestock or poultry for food or fiber
- o Notwithstanding other provisions of law to the contrary, all sales of pesticides or herbicides used in the production of crops, aquaculture, livestock or poultry

The sale of a service (unless a specific statute authorizes the taxation of the service when separately itemized from any tangible personal property.

Animals or poultry used for breeding or feeding purposes

- o All livestock sales when either the seller is engaged in the growing, producing or feeding of such livestock or the seller is engaged in the business of buying and selling, bartering or leasing of such livestock

Tuition fees, use and service fees, room and board when part of a room contract, damages, social and fishing fees, and parking.

- o All amounts paid or charged for admission or participation or other fees paid by or charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived there from benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation.

Rent (If the facility is a place of entertainment, game, or athletic event, rent is taxable.) (If the facility serves rooms to the public for overnight sleeping accommodations or operates a restaurant that serves food to the public, rent is taxable.)

Advertising (television, radio, newspaper, billboards)

- o Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public.

- o Standardized outdoor billboard advertising is considered the sale of services and not the sale of tangible personal property. Purchases of tangible personal property which are for use in producing advertising by the businesses listed shall be deemed to be purchases for use or consumption and not for resale. Sale of these services are exempted from the computation of the tax levied, assessed or payable.

Sale of scrap

Miscellaneous occasional sales (Non-regularly carried on sales occurring less than annually. Annual sales are not considered occasional)

Special services, computer engineering and evaluation projects

Hay, cotton, soybeans, corn, etc.

Insulin and prosthetic or orthopedic devices

- o Hearing aids, hearing aid supplies
- o Drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of