

# State of Missouri

## LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES (Higher Education)

Issued to

Missouri Tax ID # 42645597

UNIVERSITY OF MISSOURI

COLUMBIA MO 65211

Your organization for sales and use tax purposes must not be a broker, pursuant to Section 144.030.2(20) RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this 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 apportionable, not transferable, it is a separate form 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 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.

- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a written exemption certificate and the contractor complies with the provisions of Section 144.062 RSMo.
- Sales by your organization are subject to all applicable state and local sales taxes. If you engage in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

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