

# State of Missouri

## LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES (State Agency)

Issued to:

Missouri Tax I.D.: 12564940

MO DEPT OF CORRECTIONS  
2729 PLAZA DR  
JEFFERSON CITY MO 65109

Effective Date: 07/11/2002

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.1, RSMo. This letter is issued as documentation of your agency's exempt status. The agency above must adhere to the exempt status requirements.

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 agency are not subject to sales or use tax if within the conduct of your agency's exempt function 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 not claim or benefit from your agency's exempt status. Contractors paying for construction materials to fulfill a contract with your agency must pay sales tax on all such materials. Only purchases of construction materials that are directly billed to your agency may be purchased exempt from sales tax.
- Sales by your agency 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.

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