

State of Missouri

EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES

Issued to:

MO DEPT OF SOCIAL SERVICES
221 W HIGH ST
JEFFERSON CITY MO 65101

Missouri Tax I.D.
Number: 12499609

Effective Date:
07/11/2002

Your application for sales and use tax exempt status has been approved pursuant to Section 140.050.1, RSMO. This letter is issued as documentation of your exempt status.

Purchases by your Agency are not subject to sales or use tax if within the conduct of your Agency's exempt functions and activities. When purchasing with this exemption, furnish all sellers and vendors a copy of this letter. This exemption may not be used by individuals making personal purchases.

Agents or contractors 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.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. If your Agency ceases to qualify as an exempt entity, this exemption will cease to be valid. 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.

Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Division of Taxation and Collection, P.O. Box 3300, Jefferson City, MO 65105-3300, Phone 573-751-2836.