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Form 149T

Missouri Department of Revenue
Exemption Certificate for Tire and Lead-Acid Battery Fee

This form is to be given to the Seller by the Purchaser

Purchaser and Seller Information

Caution to Seller: In order for the certificate to be accepted in good faith by the Seller, the Seller must exercise care that the property being sold is exempt.

Purchaser's Name		Seller's Name	
Doing Business as Name (DBA)		Doing Business as Name (DBA)	
Address		Address	
City		City	
State	Zip Code	State	Zip Code
Purchaser's Type of Business			

Exemption From Tire Fee

☐ Resale - Registered Tire Retailer (Missouri Registration Required)

Missouri Tax Identification Number

☐ Family Farm or Family Farm Corporation

Exemption from Lead-Acid Battery

☐ Resale - Registered Battery Retailer (Missouri Registration Required)

Missouri Tax Identification Number

☐ Agricultural Operations

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature	Printed Name
Title	Date (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___

Instructions

Tire and Lead-Acid Battery Fee

Tires and Batteries are exempt from the fee if purchased for resale. A Missouri Tax Identification number is required. Also, tires for farm tractors and farm implements, if owned and operated by family farms or family farm corporations, are exempt from the tire fee. Batteries used for agricultural operations are exempt. Purchases of tires and batteries by non-profit organizations are not exempt from the tire and lead-acid battery fees.

Motor vehicle dealers cannot purchase tires and batteries for resale if the purchase is for replacing tires or batteries on motor vehicles to be sold to the public.

Sellers should update resale exemption certificates for their files every five (5) years.

Taxation Division
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Jefferson City, MO 65105-0358

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Visit http://dor.mo.gov/business/sales/sales-use-exemptions.php for additional information.