

# EXEMPTIONS AND REQUIREMENTS

## Exemption 1: Taxes Previously Paid

Missouri Sales Tax will not be assessed on a vehicle if Missouri Sales Tax has been paid on the acquisition of the unit.

This includes adding or dropping a lien, adding a spouse, dropping a name or a legal name change.

## Exemption 2: Out-of-State Titles

Missouri Sales Tax will not be assessed on a vehicle brought into Missouri from another state or foreign country if the owner titled or registered the unit for at least 90 days prior to registration in this state.

## Exemption 3: Dealer Title

Missouri Sales Tax will not be assessed on a vehicle acquired by a registered Missouri motor vehicle or boat dealer for resale.

## Exemption 4: Non-Profit Organizations

Missouri Sales Tax will not be assessed on a vehicle purchased, owned and used by any religious or charitable institution for use in the conduct of regular religious or charitable functions and activities.

\*\*A copy of the Missouri Sales Tax exemption letter issued by the Missouri Sales Tax Bureau, P.O. Box 840, Jefferson City, Missouri 65105, must be submitted.

## Exemption 5: Religious Schools

Missouri Sales Tax will not be assessed on a vehicle owned and used by religious organizations in transferring pupils to and from schools supported by such organizations.

\*\*A copy of the Missouri Sales Tax exemption letter issued by the Missouri Sales Tax Bureau, P.O. Box 840, Jefferson City, Missouri 65105, must be submitted.

## Exemption 6: Acquired by Gift

Missouri Sales Tax will not be assessed on a vehicle acquired by gift provided the donor or decedent has paid all sales tax.

\*\*A gift statement must be submitted. The statement must be signed by at least one of the donor(s) and include the year, make, and identification number.

## Exemption 7: Taxes Paid to Another State

Sales tax paid another state on the purchase of a vehicle purchased in that state will, upon proof of such payment, be credited against any Missouri Sales Tax due.

If the vehicle has not been titled in the applicant's name for more than 90 days, proof of the amount

of sales tax paid to the other state (i.e., a copy of validated receipt) must be submitted.

## Exemption 8: Government Owned Units

Missouri Sales Tax will not be assessed on a vehicle owned or used by the state of Missouri, or any other political subdivision nor to any agency of the Federal Government. (Section [34.115](#) RSMo.)

## Exemption 9: Public Schools

Missouri Sales Tax will not be assessed on a vehicle owned or used by educational institutions supported by public funds.

\*\*A copy of the Missouri Sales Tax exemption letter issued by the Missouri Sales Tax Bureau, P.O. Box 840, Jefferson City, Missouri 65105, must be submitted.

## Exemption 10: Taxes Paid to Dealer or Retailer

Missouri Sales Tax will not be assessed on a manufactured home, homemade unit, all-terrain vehicle, outboard motor, or farm wagon on which the Missouri Sales Tax has been paid to the dealer or retailer.

\*\*Proof of payment of the taxes is required in the form of a bill of sale or copy of the sales invoice.

## Exemption 12: Leasing Companies

Missouri Sales Tax will not be assessed on a vehicle acquired for lease and rental by registered Missouri motor vehicle and marinecraft leasing companies. The lease and rental number assigned by the Department of Revenue must be recorded in the "L/R NUMBER" block of the title application.

## Exemption 13: Repossessed Units

Missouri Sales Tax will not be assessed on a vehicle acquired by a lienholder with a security agreement or other contract for security covering the unit being repossessed either by legal process or in accordance with the terms of the contract.

## Exemption 14: Insurance Companies

Missouri Sales Tax will not be assessed on any vehicle acquired by an insurance company as a result of a settlement of a claim for loss due to damage, theft or other occurrence relative to it.

## Exemption 15: Common Carriers

Missouri Sales Tax will not be assessed on any commercial motor vehicle or trailer which is used by a common carrier in the transportation of persons or

property in interstate or intrastate commerce.

In all instances, the motor vehicle must be issued a 24,000 pound or above commercial license plate or a commercial bus plate. If the vehicle is not licensed at the time of application for title, the applicant must record in Section 2 of the [Form 5095](#), the gross weight of the license plate that will be purchased and the name of the state that will issue the plate.

\*\*A copy of the completed Sales Tax Exemption Statement For Authorized Common Carriers (Form 5095) must be submitted.

## Exemption 16: Corporation and Partnerships

Missouri Sales Tax will not be assessed on any vehicle transferred in accordance with Sections [144.011](#) and [144.617](#) RSMo. \*\*Proof of exemption is required.

## Exemption 17: Abandoned Units

Missouri Sales Tax will not be assessed on any abandoned vehicle acquired by a towing company. (Reference Sections [304.155](#) and [304.157](#), RSMo.)

## Exemption 18: Concrete Trucks

Missouri Sales Tax will not be assessed on concrete trucks used directly in the manufacturing of concrete, or furnishing of electricity. (Section [144.030](#) RSMo.)

## Exemption 19: MV's and Trailers Greater Than 54,000

Missouri Sales Tax will not be assessed on motor vehicles registered in excess of 54,000 lbs, and trailers which regularly haul loads greater than 54,000 lbs (trailer must also have a gross vehicle weight rating in excess of 54,000 lbs). (Reference Section [144.030](#) RSMo.)

## Exemption 20: Units used for Electricity Generation/Transmission/Distribution

Missouri Sales Tax will not be assessed on motor vehicles, trailers, boats, or motors, including utility bucket trucks, owned by public utility companies and used to facilitate the generation, transmission, distribution, sale, or furnishing of electricity. Applicant qualification must be verified by visiting the Public Service Commission (PSC) website and searching for the business name at the following link:

[psc.mo.gov/UtilityLocator.aspx](http://psc.mo.gov/UtilityLocator.aspx)

The business name must be listed under the "Electric" column only.

\*\*If the utility company is not listed by the PSC, Form 5995 must be completed.

(Section [144.058](#) RSMo.)

\*\* = Requires documentation.