

Missouri Department of Revenue

Bulletin: Sales Tax Exemption for Agricultural Motor Fuel

ATTENTION

MISSOURI FUEL TAX LICENSEES

Section 144.063 RSMo, was created by Senate Bill 931 during the 2008 legislative session and signed into law on June 6, 2008. Beginning August 28, 2008, motor fuel purchased for agricultural purposes is exempt from state and local sales tax.

Retailers selling dyed diesel fuel to end users for agricultural purposes should not include sales tax in the purchase price. Each purchaser of dyed diesel fuel should complete a Form 149 – Sales/Use Tax Exemption Certificate and provide it to the retailer making the sale. Form 149 can be downloaded at <http://dor.mo.gov/tax/business/sales/forms/149f.pdf>.

The Department of Revenue will not deduct sales tax on any refunds of the state motor fuel tax on motor fuel purchased for agricultural use on or after August 28, 2008. The Department will continue to deduct sales tax on one half of the diesel fuel purchased on any refund application for motor fuel purchased prior to August 28, 2008.

If you have questions or require additional information, please contact Excise Tax, P.O. Box 300, Jefferson City, MO 65105-0300, e-mail excise@dor.mo.gov, or call (573) 751-7671 during the hours of 7:30 a.m. and 5:30 p.m., Monday through Friday.

July 2008