

TITLE 12- DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 23 – Motor Vehicle

PROPOSED AMENDMENT

12 CSR 10-23.470 Notice of Sale. The department is amending the purpose statement and section (1) and deleting section (2) and the publisher's note.

PURPOSE: This rule is being updated to clarify what paperwork is required of a seller of a motor vehicle.

PURPOSE: Section 301.196, RSMo, requires the seller of a motor vehicle, trailer, or all-terrain vehicle to report the sale to the Department of Revenue. [Section 301.280, RSMo, requires dealers who do not file their monthly sales reports electronically to submit a notice of sale as required by section 301.196, RSMo, with their monthly sales report.] This rule establishes the forms motor vehicle sellers must complete for reporting the sale to the department.

[PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.]

(1) *[When selling a motor vehicle, trailer, or all-terrain vehicle to a Missouri resident, the seller must report the sale to the Department of Revenue.*

(A) *Sellers,] Motor vehicle sellers, other than Missouri licensed dealers, must complete one (1) of the following forms and submit it to the Department of Revenue within thirty (30) days of the sale:*

[1.] (A) Notice of Sale (Form 5049), required when title does not include the perforated notice of sale;

[2.] (B) The Notice of Sale (Form 5049A), this is the perforated portion at the bottom of the Missouri Certificate of Title; or

[3.] (C) Bill of Sale (Form 1957), used when applying for a tax credit under section 144.025, RSMo.

[(B) Missouri licensed dealers who do not file their sales reports electronically must complete a Notice of Sale using Forms 5049 and 5049A for each retail sale made to a Missouri resident and submit the forms with the corresponding dealer's monthly sales reports.

(2) Notice of Sale (Form 5049), revised December 2018, and the Bill of Sale (Form 1957), revised August 2019, are incorporated by reference and published by and can be obtained from

the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100 or at dor.mo.gov. These forms do not include any amendments or additions since the revision dates noted.]

AUTHORITY: sections 301.196, 301.197, and 301.198, RSMo 2016[, and section 301.280, RSMo Supp. 2023]. Original rule filed Dec. 19, 2005, effective June 30, 2006. Amended: Filed Nov. 8, 2023, effective May 30, 2024. Amended: Filed Aug. 28, 2025.*

**Original authority: 301.196, RSMo 2004; 301.197, RSMo 2004; 301.198, RSMo 2004; and 301.280, RSMo 1939, amended 1974, 1983, 1984, 1986, 1988, 1990, 1993, 1997, 2004.*

Public Cost: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

Private Cost: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*