

Missouri Department of Revenue
Taxation Division
301 West High Street, P.O. Box 400
Jefferson City, MO 65105-0400

MISSOURI DEPARTMENT OF
REVENUE
Telephone: (573) 751-7200
E-mail: fcbmail@dor.mo.gov

Month/Day/Year

ABC Breeder
1234 Address Street
City Name, MO 12345

Dear Business Owner:

Do you engage in the practice of breeding various animals for retail sales to the public? If so, are you registered with the Missouri Department of Revenue?

If you are not registered, the process of registering your business with the Missouri Department of Revenue is quick and easy. Simply go online to <https://dor.mo.gov/forms/2643.pdf> to download the application or visit <https://dor.mo.gov/registerbusiness/> to register your business online. Please call (573) 751-5860 if you have questions while registering your business.

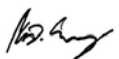
This letter is a courtesy reminder of the statute applicable to breeding animals for retail sales. Mo. Rev. Stat. § 144.020.1 imposes “a tax upon the privilege of engaging in the business, in this state, of selling tangible personal property...the primary tax burden is placed upon the seller making the taxable sales of property or service[.]” While this statute has been in effect for many years, you may not have been aware of its implications on your business.

When an animal is sold to the public, Missouri sales tax is generally due on the gross receipts of the entire sale price. Typical animals included in these sales are dogs, cats, ferrets, or rabbits (not raised in confinement for human consumption); however, this list should not be considered all-inclusive. There are instances when a sale is exempt from Missouri sales tax such as out of state sales with valid documentation and sales made to dealers or through brokers with a completed Missouri Form 149 Sales and Use Tax Exemption Certificate.

There may also be consumers’ use tax implications related to your operations based on your business’ classification (registered, licensed, exempt from inspection etc.). Mo. Rev. Stat. § 144.030.2 (35) exempts “All sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, and licensed pursuant to sections 273.325 to 273.357;”

Please take this opportunity to register your business today by downloading Form 2643 at <https://dor.mo.gov/forms/2643.pdf> or visiting our website at <https://dor.mo.gov/registerbusiness/>. You may also contact us at (573) 751-5860 for additional information or assistance with your registration. We are seeking to help you maintain and grow your business while complying with state tax laws. We look forward to working with you and thank you for your time.

Sincerely,



Mark Godfrey
Director, Taxation Division