

MEMORANDUM

To: All Cosmetology/Barber
Establishments and Schools

From: Darla Fox, Executive Director

Subject: New Missouri Sales Tax Reporting Requirement

Date December 29, 2008

Effective January 1, 2009, Missouri state law requires that any licensed business selling retail products or equipment to verify compliance with section 144.083.4 RSMo and the Missouri Department of Revenue by providing a “no sales tax due” statement to the State Board of Cosmetology and Barber Examiners prior to the issuance of all renewals and/or new establishment licenses.

Section 114.083.4 RSMo (Cum Supp 2007) states: “.....the possession of a statement from the Department of Revenue stating no tax is due under sections 143.191 to 143.265, RSMo, or sections 144,010 to 144.510 shall also be a prerequisite to the issuance or renewal of any city or county occupation license **or any state license required for conducting any business where goods are sold at retail.....**”

You may obtain a compliance letter by visiting <http://dor.mo.gov/tax/business/sales/notaxdue/index.htm>, or e-mailing taxclearance@dor.mo.gov, or calling the **Department of Revenue at (573) 751-9268.**