

NOTICE- NEW LICENSING REQUIREMENTS FOR BUSINESS ENTITIES  
(PHARMACIES AND DRUG DISTRIBUTORS)

Beginning January 1, 2009, Missouri law requires that any business entity (pharmacies and drug distributors) applying for a new or renewal license that engages in retail sales must provide a “no tax due letter” from the Missouri Department of Revenue before a license may be issued/renewed. Specifically, § 114.083.4, RSMo Cum. Supp. 2007, provides:

In addition to the provisions of subsection 2 of this section, beginning January 1, 2009, **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.** The statement of no tax due shall be dated no longer than ninety days before the date of submission for application or renewal of the city or county license.

A “no tax due letter” may not be required if the business entity does not sell goods at retail.

To ensure compliance with the new requirements, all applicants for a new or renewal license must complete a “**Business Entity State Tax Compliance Form**” and, if applicable, must also submit a “no tax due letter” from the Department of Revenue. A “**Business Entity State Tax Compliance Form**” must be submitted with an application even if the entity is not required to submit a “no tax due letter.”

The “**Business Entity State Tax Compliance Form**” may be obtained via the Board’s website at <http://pr.mo.gov/pharmacists-forms.asp> or by calling the Board at (573) 751-0091. A “no tax due letter” may be obtained electronically by visiting <http://dor.mo.gov/tax/business/sales/notaxdue/index.htm>, e-mailing <mailto:taxclearance@dor.mo.gov>, or calling the Missouri Department of Revenue at (573) 751-9268.

All questions about obtaining a sales tax number or a “no tax due letter” must be directed to the Department of Revenue at (573) 751-9268. Additional information regarding the new requirements may be found at <http://dor.mo.gov/tax/business/sales/notaxdue/index.htm>.