

Missouri Revised Statutes

Chapter 150

Merchants', Manufacturers', Itinerant Vendors' and Peddlers' Licenses and Taxes

- [←Chapter: 149](#)
- [Chapter: 151→](#) August 28, 2015

Merchant defined.

[150.010](#). 1. Every person, corporation, copartnership or association of persons, except motor vehicle dealers as defined in sections [150.010](#) to [150.015](#), who shall deal in the selling of goods, wares and merchandise at any store, stand or place occupied for that purpose, is declared to be a "merchant". Every person, corporation, copartnership or association of persons doing business in this state shall, as a practice in the conduct of such business, make or cause to be made any wholesale or retail sales of goods, wares and merchandise to any person, corporation, copartnership or association of persons, shall be deemed to be a merchant whether said sales be accommodation sales, whether they be made from a stock of goods on hand or by ordering goods from another source, and whether the subject of said sales be similar or different types of goods than the type, if any, regularly manufactured, processed or sold by said seller.

2. The term "merchant" includes motor vehicle dealers as defined in sections [150.010](#) to [150.015](#), but motor vehicle dealers shall not be subject to any ad valorem tax on his stock of goods, wares and merchandise, as otherwise prescribed by this chapter, and a motor vehicle property tax as prescribed by sections [150.010](#) to [150.015](#) shall be levied in lieu of such ad valorem tax.

(RSMo 1939 § 11303, A.L. 1945 p. 1838, A.L. 1974 S.B. 402)

Prior revisions: 1929 § 10075; 1919 § 13065; 1909 § 11617

Effective 1-1-75

Motor vehicle terms defined.

[150.013](#). 1. As used in sections [150.010](#) to [150.015](#), unless the context clearly requires otherwise, the following terms mean:

(1) "Dealer", any person, firm, corporation, copartnership or association of persons or their agents or subagents engaged in the sale or exchange of new, used or reconstructed motor vehicles;

(2) "Motor vehicle", any vehicle propelled by an internal combustion engine and licensed for operation or operated upon the highways, but shall not include farm tractors;

(3) "Motor vehicle dealer", any person, firm, corporation, copartnership or association of persons primarily engaged in the business of selling motor vehicles, except farm tractors.

2. Motor vehicles and the stock of goods, wares and merchandise held for use and sale by motor vehicle dealers in the ordinary course of their business are hereby classified as a separate class of personal property and in lieu of ad valorem personal property taxes thereon, the value thereof is fixed and a motor vehicle property tax is imposed thereon as follows:

(1) New motor vehicles, two dollars and forty-three cents;

(2) Used motor vehicles, one dollar and fifty cents;

(3) Goods, wares and merchandise other than motor vehicles, fifty-seven cents.

3. (1) The tax on new motor vehicles and on goods, wares and merchandise, other than motor vehicles, shall be imposed at the time of sale or transfer of each new motor vehicle. The tax on used motor vehicles shall be imposed at the time of sale or transfer of each used motor vehicle.

(2) No tax shall be imposed on the sale or transfer of any motor vehicle from one dealer to another dealer.

(3) The tax computed by subdivision (3)* of subsection 2 of this section is a per unit tax on each new motor vehicle.

4. The tax imposed shall be paid by the motor vehicle dealer and shall not be charged directly to the purchaser.

5. The payment of the motor vehicle property tax imposed by sections [150.010](#) to [150.015](#) shall be evidenced by a tax stamp which shall be affixed by the dealer to each application for title at the time of sale, and no motor vehicle purchased in this state from a dealer licensed in this state may be registered with the department of revenue unless the tax stamp is so affixed.

6. (1) The motor vehicle property tax stamps required by sections [150.010](#) to [150.015](#) shall be purchased or manufactured by the director of the department of revenue in the required amounts. The stamps shall be of such design, color combination and material as the director shall deem necessary and he shall provide how the stamps shall be affixed to the application for title. The director may require any manufacturer of the stamps to furnish a bond in any amount he deems necessary.

(2) The director of revenue shall distribute the motor vehicle property tax stamps to the county collector of each county and the license collector of the city of St. Louis, taking such receipt therefor as may be necessary, and the county collector and the license collector of the city of St. Louis shall have the responsibility of the custody and sale of the stamps and shall have the duty of accounting for the stamps to their respective counties.

(3) All motor vehicle dealers shall purchase the motor vehicle property tax stamps from the county collector of the county and the license collector of the city of St. Louis where the dealer's place of business is located.

7. The county collector and the license collector of the city of St. Louis shall, at the end of each month apportion all collections from the sale of the motor vehicle property tax stamps to the appropriate taxing authorities within his county and to those of the state of Missouri on the same basis as if the revenue were ad valorem tax revenues, minus two percent which shall be remitted to the department of revenue to reimburse the state for the cost of the stamps and enforcement involved, and minus two percent which shall be retained by his office for the cost of handling the transactions required to administer this tax.

8. All revenues collected by the county collectors and the license collector of the city of St. Louis under the provisions of sections [150.010](#) to [150.015](#), less two percent which is to be returned to the department of revenue to reimburse the state for the cost of the stamps, and less two percent which shall be released by the county collector and the license collector of the city of St. Louis for handling the stamps and the tax, shall be deposited by him in the county treasury. On or before January first of each year the county collector and the license collector of the city of St. Louis shall submit a statement to the county treasurers and the treasurer of the city of St. Louis of the exact amount due each political subdivision and to the state of Missouri as determined by applying the local rates of property tax levy to the revenues collected taking into account the proportion each tax rate bears to all others within the county. The several county treasurers and the treasurer of St. Louis City are hereby directed to distribute, prior to February first of each year, all amounts so received from the county collector and the license collector of the city of St. Louis according to the allocations made in his statement.

(L. 1974 S.B. 402 § 1)

Effective 1-1-75

*Number "3" appears in original rolls.

Revocation or suspension of dealer's license, when.

[150.015](#). The director of revenue shall have the power to revoke or suspend the license of any dealer who willfully fails or refuses to affix the tax stamps herein provided to the application for title in the manner provided in section 301.430 and shall provide by regulation the manner in which an application for title shall be processed should a dealer fail, refuse or neglect to affix the tax stamps.

(L. 1974 S.B. 402 § B, A.L. 1975 H.B. 954)

Term merchant construed.

[150.020](#). The term "merchant", as used in sections [150.010](#) to [150.290](#), shall be construed to include all merchants, commission merchants, grocers, manufacturers and dealers in drugs and medicines, except physicians for medicines used in their practice, whether trading as wholesale or retail dealers.

(RSMo 1939 § 11327, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10099; 1919 § 13090; 1909 § 11642

Farmer not merchant.

[150.030](#). Any farmer residing in this state who shall grow or process any article of farm produce or farm products on his farm is hereby authorized and permitted to vend, retail or wholesale said products, free from license, fee or taxation from any county or municipality, in any quantity he may choose, and by doing so shall not be considered a merchant; provided, he does not have a regular stand or place of business away from his farm; and provided further, that any such produce or products shall not be exempted from such health or police regulations as any community may require.

(RSMo 1939 § 11330, A.L. 1945 p. 1838 § 11329)

Prior revisions: 1929 § 10102; 1919 § 13093; 1909 § 11645

New motor vehicle defined.

[150.035](#). As used in sections [150.010](#) to [150.290](#), the term "new motor vehicle" means any self-propelled vehicle designed for operation upon the highways, except farm tractors, which has not been previously titled and which is held for sale in the ordinary course of business.

(L. 1976 S.B. 828)

Tax, computed how--exemptions.

[150.040](#). Merchants shall pay an ad valorem tax equal to that which is levied upon real estate on the amount of all goods, wares and merchandise, except for grain and other agricultural crops in an unmanufactured condition, as defined in section [137.010](#), which are subject to assessment, valuation, and taxation under subsection 3 of section [137.115](#), which they may have in their possession or under their control, whether owned by them or consigned to them for sale, on January first of each year; provided, that no commission merchant shall be required to pay any tax on any unmanufactured article, the growth or produce of this or any other state, which may have been consigned for sale, and in which he has no ownership or interest other than his commission.

(RSMo 1939 § 11305, A.L. 1945 p. 1838, A.L. 1976 S.B. 828, A.L. 1979 S.B. 425, A.L. 1981 S.B. 13)

Prior revisions: 1929 § 10077; 1919 § 13067; 1909 § 11619

Effective 1-1-82

Annual statement--merchants' tax book--township organization counties.

[150.050](#). 1. On the first Monday in May, 1946, and on the same date each year thereafter, it shall be the duty of each person, corporation or copartnership or persons, as provided by sections [150.010](#) to [150.290](#), to furnish to the assessor of the county in which such license may

have been granted a statement of the greatest amount of goods, wares, and merchandise, which he or they may have had on hand at any one time between the first Monday in January and the first Monday in April next preceding; said statement shall include goods, wares, and merchandise owned by such merchant, and consigned to him or them for sale by other parties.

2. Said statement shall be signed and verified by the affidavit of such person, or some member of the copartnership, or by the manager or authorized officer of such person, corporation, or copartnership, before some officer authorized by law to administer the oath, that such statement contains a just and true account of the aggregate amount of all goods, wares and merchandise taxable by law.

3. It shall be the duty of the county assessor to enter such statements in a book to be prepared for that purpose at the expense of the county, suitably ruled, with columns for the name of the merchant, the amount of his or their statements as returned to the assessor, the valuation of such statements as equalized by the county board of equalization, and for state, county and school taxes, and such other columns as may be found useful or convenient in practice; such book shall be verified by the affidavit of the assessor, annexed thereto, in the following words, to wit:

"., being duly sworn, makes oath and says that he has made diligent efforts to secure sworn statements from all persons, corporations or firms doing business as merchants in the county of which he is assessor; that so far as he has been able to secure such statements they are correctly set forth in the foregoing book."

4. Provided, that in counties under township organization the statements herein provided for shall be made by the township assessor who shall deliver the same to the clerk of the county commission, who shall return the book to the county board of equalization on the second Monday in July, and thereafter the same proceedings shall be had thereon as in other counties.

(RSMo 1939 §§ 11309, 11310, A.L. 1945 p. 1838, A.L. 1945 p. 1959)

Prior revisions: 1929 §§ 10081, 10082; 1919 §§ 13071, 13072; 1909 §§ 11623, 11624

Assessor to inspect merchants' establishments and report.

150.055. The county assessor at least once each year prior to the first Monday in May shall visit and inspect each place of business, warehouse, store or other establishment owned and operated by any merchant within his county, for the purpose of obtaining such information as may be desirable or necessary to provide an accurate basis for comparison with the statement made by such merchant under section 150.050. A report of the information so obtained with respect to each merchant, in such form as may be prescribed by the county commission, shall be made by the assessor to the county board of equalization.

(L. 1951 p. 869)

Equalization of valuations by board--notice of raise.

150.060. 1. The assessor or the county clerk shall return the merchants' tax book and the assessor shall make the reports required by section 150.055 to the county board of equalization on the second Monday in July in each year, which said board is hereby required to meet at the office of the clerk of the county commission on the second Monday in July in each and every year, for the purpose of equalizing the valuation of merchants' statements, and to that end shall carefully compare the statements made by such merchants with the reports made by the assessor under section 150.055, and shall have the same powers and shall proceed in the same manner as provided by law, for the equalization of real and personal property, so far as is consistent with the provisions of sections 150.010 to 150.290; but after the board shall have raised the valuation of any statement, it shall give notice of the fact to the person, corporation or firm whose statement shall have been raised in amount, by personal notice through the mail, specifying the amount of such raise, and that the said board will meet on the second Monday in August to hear reasons, if any may be given, why such increase should not be made.

2. The members of the county board of equalization shall receive the same per diem for services under this section as provided by law for services in equalizing real and personal property, and the sum of the valuation of the statements as equalized by the county board of equalization shall be included in and made a part of the total valuation of property taxable for all purposes.

(RSMo 1939 § 11309, A.L. 1945 p. 1838, A.L. 1945 p. 1959, A.L. 1951 p. 869)

Prior revisions: 1929 § 10081; 1919 § 13071; 1909 § 11623

Clerk to extend tax book and deliver to collector--compensation for such duty, state to pay one-half.

150.070. After the county board of equalization shall have completed the equalization of such statements, the clerk of the county commission shall extend on such book all proper taxes at the same rate as assessed for the time on real estate, and he shall, on or before the first day of November thereafter, make out and deliver to the collector a copy of such book, properly certified, and take the receipt of the collector therefor, which receipt shall specify the aggregate amount of each kind of taxes due thereon, and the clerk shall charge the collector with the amount of such taxes; and such clerk shall receive as compensation for making such tax book, copy, filing statements, and certifying the same the sum of six cents for each name or firm, one-half payable by the county, and the other by the state; provided, that in counties of the first class and the city of St. Louis, any compensation provided for herein, received by the clerk of the county commission, shall be paid into the county or city treasury, as provided by law.

(RSMo 1939 § 11309, A.L. 1945 p. 1838, A.L. 1945 p. 1959, A.L. 1977 S.B. 277, A.L. 1981 H.B. 114 & 146, A.L. 1987 S.B. 65, et al.)

Prior revisions: 1929 § 10081; 1919 § 13071; 1909 § 11623

Effective 1-1-88

Report to state tax commission (cities of 100,000 or more).

150.080. In all cities now having or which may hereafter have a population of one hundred thousand or more, the license commissioner, collector, or other officer authorized to take, file and receive the sworn statements and returns of all merchants as to their properties for taxation, shall annually, under oath, on or before the first Monday in October in each year, deliver to the state tax commission a full and true statement to each, showing the names of such merchants, alphabetically arranged, and opposite each name such officer shall, in a separate column, give the total valuation of all merchandise and other properties returned for taxation within such cities.

(RSMo 1939 § 11311, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10083; 1919 § 13073; 1909 § 11625

Merchant taxation and collection in St. Louis City.

150.090. 1. In the city of St. Louis the duties in sections 150.050 to 150.070 required to be performed by the county assessor, county clerk and collector, shall be performed by the license collector of the city of St. Louis. Said license collector shall not receive any fees or other compensation for such services than his salary as license collector.

2. The powers by sections 150.010 to 150.290 vested in, and the duties required to be performed by the county board of equalization, shall be vested in and performed by a board of merchants' and manufacturers' tax equalization, which shall consist of three discreet and experienced real estate owners of said city, of a prior residence therein of ten years, who shall be appointed by the mayor of said city annually in the month of May and shall meet at the office of the license collector of said city on the second Monday in July in each and every year, for the purpose of equalizing the valuation of merchants' statements. The time for the meeting of said board to hear reasons, if any, why any increase made by the board should not have been made shall be the second Monday in August. The length of time that said board shall continue in session and the compensation to be paid the members of said board shall be fixed by ordinance of said city.

3. The statements required by sections 150.010 to 150.290 to be furnished by merchants shall be filed with the license collector of the city of St. Louis on or before the first Monday in July, 1946, and on the same date each year thereafter. After final approval by the board of the valuation of the property shown on a merchants' statement, the license collector shall compute the tax due, prepare a tax bill and mail same to the taxpayer. Upon payment thereof, the license collector shall issue a license therefor.

4. The license collector shall keep and prepare such books, records and reports as may be required by law or as prescribed by the comptroller, except that in lieu of the report to the state tax commission required under section 150.080, the license collector may furnish an abstract of his records showing the total valuation and the total collections made. The provisions of sections 150.160 and 150.180 pertaining to the execution of a bond by the merchant shall in the discretion of the license collector not be required in the city of St. Louis.

5. It shall be the duty of any merchant commencing business after January first of any year to file with the license collector a statement estimating the highest amount of goods, wares and

merchandise which he will have on hand or subject to his control, whether owned by himself or consigned to him for sale at any one time prior to the first day of January next succeeding and to pay to the license collector a tax on a prorated basis.

(L. 1945 p. 1838 § 11309a)

License necessary--information to be given in application for license--penalty.

150.100. No person, corporation, copartnership or association of persons shall deal as a merchant without a license first obtained according to law; and every applicant for a license shall affirmatively state in a written application whether goods, wares and merchandise are to be sold by applicant at wholesale, at retail, or at both wholesale and retail. Every person or corporation so offending shall upon conviction thereof be deemed guilty of a misdemeanor.

(RSMo 1939 § 11304, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10076; 1919 § 13066; 1909 § 11618

Collector to call on merchants--report violations to grand jury or prosecuting attorney.

150.110. It shall be the duty of the several collectors to call at least as often as once in every three months on all merchants who are required by law to take out license, and to offer to furnish such as have not a license, with a license; and the said collector shall report to each grand jury or prosecuting attorney of his county the names and localities of all persons who refuse to take out or renew their license at the proper time as required by law.

(RSMo 1939 § 11326, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10098; 1919 § 13089; 1909 § 11641

Limitations of license.

150.120. No license granted in virtue of this law shall authorize any person, corporation or copartnership of persons, to deal in the selling of goods, wares or merchandise in any other county than the one in which said license was granted, nor at more than one place within the proper county at the same time, nor for a longer period than twelve months.

(RSMo 1939 § 11325, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10097; 1919 § 13087; 1909 § 11639

Blank licenses, form, issuance.

150.130. The clerk of the county commission of each county shall issue as many blank licenses for vendors of goods, wares and merchandise, under the seal of the commission, as the commission shall direct, which license shall be in the following form:

The state of Missouri, to all who shall see these presents, greeting: Know ye that is hereby authorized to vend goods, wares and merchandise at any one place within said county, for twelve months ending the day of, next.

In testimony, I,, clerk of the county commission of County, have affixed the seal of said commission, this day of, 20. . .

., Collector

(RSMo 1939 § 11312, A.L. 1945 p. 1838, A.L. 1985 S.B. 21)

Prior revisions: 1929 § 10084; 1919 § 13074; 1909 § 11626

Blanks to collector.

150.140. Such clerk shall deliver to the collector of his county all licenses so issued, and charge him therewith in a book to be kept for that purpose.

(RSMo 1939 § 11313, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10085; 1919 § 13075; 1909 § 11627

Collection of fees.

150.150. The collector shall, at the time of delivering such license, collect the sum of up to twenty-five dollars, adjusted annually based on the consumer price index, not to exceed one hundred dollars, in all counties having a charter form of government and in any city not within a county which shall be set by such governing body. In all other counties, the fee shall be twenty-five dollars; provided, that five dollars of any fees herein received by the collector shall be paid into the county or city treasury as provided by law and twenty dollars shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200.

(RSMo 1939 § 11314, A.L. 1945 p. 1838, A.L. 1945 p. 1959, A.L. 1979 H.B. 148, A.L. 1994 H.B. 1566 and S.B. 579, A.L. 2003 H.B. 267)

Prior revisions: 1929 § 10086; 1919 § 13076; 1909 § 11628

Collector, annual report to county commission, contents.

150.190. Each collector shall annually return on oath:

(1) All blank licenses not granted by him; and

(2) A list of all licenses granted by him and not before accounted for, showing the name of the person to whom granted, the amount of tax collected on each, and the commencement and termination of each license granted by him.

(RSMo 1939 § 11321, A.L. 1945 p. 1838, A.L. 1985 S.B. 21)

Prior revisions: 1929 § 10093; 1919 § 13083; 1909 § 11635

Settlement of collector's accounts by commission--credits allowed collector.

150.200. The county commission shall annually settle and adjust the accounts of the collector for licenses delivered to him, giving him credit for all blank licenses returned, and charging him for all licenses not returned, according to the statement required to be filed by the person having license; but, when the collector shows that he has exercised due diligence to collect outstanding merchants' taxes against the merchant and that the same is uncollectible, the county commission, upon a showing of said facts, may allow the collector credit for the amount thereof.

(RSMo 1939 § 11322, A.L. 1945 p. 1838, A.L. 1985 S.B. 21)

Prior revisions: 1929 § 10094; 1919 § 13084; 1909 § 11636

Erroneous return by collector--penalty.

150.210. If the collector shall fail to return a number of such statements corresponding with the number of the licenses not returned, the commission shall, for each license not returned above the number of such statements returned, charge him, in such settlement, a sum of not less than two hundred dollars nor more than five hundred dollars.

(RSMo 1939 § 11323, A.L. 1945 p. 1838, A.L. 1985 S.B. 21)

Prior revisions: 1929 § 10095; 1919 § 13085; 1909 § 11637

Certify to director of revenue amount charged to county collector.

150.220. The commission, in ascertaining the amount received by the collector for licenses and taxes, on or for which he shall have become chargeable under this law, shall cause their clerk, at each term, to certify to the director of revenue the amount so charged against the collector of their county.

(RSMo 1939 § 11324, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10096; 1919 § 13086; 1909 § 11638

Failure to pay tax, forfeiture of license.

150.230. Every person, corporation or copartnership of persons, to whom a license shall have been granted to vend goods, wares and merchandise, who has filed a correct statement as herein required, and failed to pay the amount of revenue so owing to the collector of the proper county, shall be deemed to have forfeited the license issued to him or them in virtue hereof, and judgment shall be rendered for the plaintiff in damages, for double the amount of such revenue and costs.

(RSMo 1939 § 11315, A.L. 1945 p. 1838, A.L. 1985 S.B. 21)

Prior revisions: 1929 § 10087; 1919 § 13077; 1909 § 11629

Tax delinquent, when--penalties.

[150.235](#). Any person who shall fail to pay to the collector of revenue any merchants' and manufacturers' tax on the property of such person in said county on or before the thirty-first day of December next after the same shall have been assessed and levied shall be deemed delinquent, and said delinquent taxpayer shall pay in addition to such taxes a penalty of one percent per month plus ten percent interest, but such penalties shall not exceed more than ten percent per annum.

(L. 1965 p. 268 § 1, A.L. 1985 S.B. 21)

False statement forfeits license.

[150.260](#). Any person, persons, copartnership or corporations, who shall knowingly file or suffer to be filed a false statement of the aggregate amount of goods, wares and merchandise therein required to be filed, shall, upon conviction, forfeit his or their license, and be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, or by imprisonment in the county jail for a period of not more than six months.

(RSMo 1939 § 11320, A.L. 1945 p. 1838)

Prior revisions: 1929 § 10092; 1919 § 13082; 1909 § 11634

Failure to perform duty--penalty (cities of 100,000 or more).

[150.290](#). Any collector, license commissioner, or other officer in all cities now having or which may hereafter have a population of one hundred thousand or more, who shall fail to furnish the state tax commission a statement as required in section [150.080](#), shall, upon conviction thereof, be deemed guilty of a misdemeanor.

(RSMo 1939 § 11307, A.L. 1945 p. 1838, A.L. 1985 S.B. 21)

Prior revisions: 1929 § 10079; 1919 § 13069; 1909 § 11621

Manufacturer defined.

[150.300](#). Every person, company or corporation who shall hold or purchase personal property for the purpose of adding to the value thereof by any process of manufacturing, refining, or by the combination of different materials, shall be held to be a "manufacturer" for the purposes of sections [150.300](#) to [150.370](#).

(RSMo 1939 § 11340, L. 1945 p. 1855 § 4)

Prior revisions: 1929 § 10112; 1919 § 13103; 1909 § 11647

Manufacturer to be licensed and taxed, exemptions--license period.

[150.310](#). 1. Every manufacturer in this state shall be licensed and taxed on all raw material and finished products, except for grain and other agricultural crops in an unmanufactured condition, as defined in section [137.010](#), which are subject to assessment, valuation, and taxation under subsection 3 of section [137.115](#), as well as all the tools, machinery and appliances used by them, in

the same manner as provided by law for the taxing and licensing of merchants; and no county, city, town, township, or municipal authority thereof, shall ever levy any greater amount of tax against a manufacturer than is levied against merchants for the same period.

2. Licenses issued under sections [150.300](#) to [150.370](#) shall be for one year, ending on the thirty-first day of December of the then current year.

3. Nothing in sections [150.300](#) to [150.370](#) shall be so construed as to apply to manufacturers whose raw material, finished products, tools, machinery and appliances in the aggregate amount are less than one thousand dollars.

(RSMo 1939 § 11339, A.L. 1945 p. 1855 § 1, A.L. 1945 p. 1954, A.L. 1947 V. II p. 427, A.L. 1945 p. 1855 § 3, A. 1949 S.B. 1032, A.L. 1981 S.B. 13)

Prior revisions: 1929 § 10111; 1919 § 13102; 1909 § 11646

Effective 1-1-82

Assessor to inspect establishments of manufacturer and report.

[150.325](#). The county assessor, at least once each year prior to the first Monday in May, shall visit and inspect each place of business, warehouse, factory or other establishment owned and operated by any manufacturer within his county for the purpose of obtaining such information as may be desirable or necessary to provide an accurate basis for comparison with the statement made by such manufacturer under section 150.320. A report of the information so obtained with respect to each manufacturer, in such form as may be prescribed by the county commission, shall be made by the assessor to the county board of equalization.

(L. 1951 p. 869, A.L. 1959 S.B. 82)

Equalization of valuations by board--notice of raise.

[150.330](#). 1. The assessor or the county clerk shall return the manufacturers' tax book and the assessor shall make the reports required by section [150.325](#) to the county board of equalization on or before the second Monday of July of each year. For the purpose of equalizing the valuation of manufacturers' statements, the county board of equalization shall carefully compare the statements made by such manufacturers with the reports made by the assessor under section [150.325](#), and shall have the same powers and shall proceed in the same manner as is provided by law for the equalization of real and tangible personal property so far as is consistent with sections [150.300](#) to [150.370](#).

2. After the board has raised the valuation of any statement, it shall give notice of the fact to the manufacturer whose statement has been raised, by personal notice through the mail, specifying the amount of such raise, and that the board will meet on the second Monday in August to hear reasons, if any, why such increase should not be made.

3. The sum of the valuation of the statements as equalized by the county board of equalization shall be included in and made part of the total valuation of property taxable for all purposes.

(L. 1945 p. 1855 § 1, A.L. 1945 p. 1954, A.L. 1947 V. II p. 427, A. 1949 S.B. 1032, A.L. 1951 p. 869)

Prior revisions: 1929 § 10111; 1919 § 13102; 1909 § 11646

Clerk to extend taxes, compensation for such duty--state to payone-half.

[150.340](#). 1. After the equalization has been completed, the county clerk shall extend on the book all proper taxes at the same rate as assessed for the time on real estate, and on or before the first day of November thereafter, he shall make out and deliver to the collector a copy of such book, properly certified, and take the collector's receipt therefor, which receipt shall specify the aggregate amount of each kind of taxes due thereon, and the clerk shall charge the collector with the amount of such taxes.

2. The county clerk shall receive as compensation for making the tax book, copy, filing statements, and certifying the same, the sum of six cents for each name or firm, one-half payable by the county, the other by the state. The members of the board of equalization shall receive the same per diem for services under sections [150.300](#) to [150.370](#) as fixed by law in relation to general property. In counties of the first class and the city of St. Louis the compensation herein provided shall be paid to the county or city treasury and not to the individual.

(RSMo 1939 § 11339, A.L. 1945 p. 1855 § 1, A.L. 1945 p. 1954, A.L. 1947 V. II p. 427, A. 1949 S.B. 1032, A.L. 1977 S.B. 277)

Prior revisions: 1929 § 10111; 1919 § 13102; 1909 § 11646

Effective 1-1-78

Manufacturers' taxation and collection in St. Louis City.

[150.350](#). 1. In the city of St. Louis the duties in sections [150.300](#) to [150.370](#) required to be performed by the county assessor, county clerk and collector, shall be performed by the license collector of the city of St. Louis.

2. The powers by sections [150.300](#) to [150.370](#) vested in, and the duties required to be performed by the county board of equalization, shall be vested in and performed by a board of merchants' and manufacturers' tax equalization, which shall consist of three discreet and experienced real estate owners of the city of St. Louis, of a prior residence therein of ten years, who shall be appointed by the mayor of such city annually in the month of May and shall meet at the office of the license collector of the city of St. Louis on the second Monday in July in each and every year, for the purpose of equalizing the valuation of manufacturers' statements. The time for the meeting of the board of merchants' and manufacturers' tax equalization to hear reasons, if any, why any increase made by the board should not have been made shall be not sooner than five days after receipt of a raise notice. The length of time that such board shall continue in session and the compensation to be paid the members of the board shall be fixed by ordinance of the city of St. Louis.

3. The statements required by sections [150.300](#) to [150.370](#) to be furnished by manufacturers shall be filed with the license collector of the city of St. Louis on or before July first of each year. After final approval by the board of the valuation of the property shown on a manufacturer's statement, the license collector shall compute the tax due, prepare a tax bill and mail same to the taxpayer. Upon payment thereof, the license collector shall issue a license therefor.

4. The license collector shall keep and prepare such books, records, and reports as may be required by law or as prescribed by the comptroller, except that in lieu of the report to the state tax commission required under section [150.360](#), the license collector may furnish an abstract of his records showing the total valuation and the total collections made.

(RSMo 1939 § 11339, A.L. 1945 p. 1855 § 2, A.L. 1992 H.B. 1228)

Prior revisions: 1929 § 10111; 1919 § 13102; 1909 § 11646

Effective 6-19-92

Report to state tax commission and governor (cities of 100,000 or more).

[150.360](#). In all cities now having or which may hereafter have a population of one hundred thousand or more, the license commissioner, collector, or other officer authorized to take, file and receive the sworn statements and returns of all manufacturers as to their properties for taxation, shall annually, under oath, on the first Monday of August of each year, forward to the state tax commission and to the governor, a full and true statement to each, showing the names of such manufacturers alphabetically arranged and opposite each name, such officer shall, in a separate column, give the total valuation of all raw material, finished products, tools, machinery and appliances, and other property as returned for taxation by the manufacturers of such cities.

(RSMo 1939 § 11341, A.L. 1945 p. 1855 § 5)

Prior revisions: 1929 § 10113; 1919 § 13104; 1909 § 11648

Refusal to make annual statements--penalty.

[150.370](#). Any license commissioner, collector or other officer mentioned in section [150.360](#), who shall fail or refuse to make annual statements to the state tax commission, as provided in section [150.360](#), shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than five hundred nor more than one thousand dollars, or by imprisonment in the county jail for not more than six months, or by both such fine and imprisonment.

(RSMo 1939 § 11342, A.L. 1945 p. 1855 § 6)

Prior revisions: 1929 § 10114; 1919 § 13105; 1909 § 11649

Itinerant vendor defined--exceptions.

[150.380](#). 1. The words "itinerant vendor", for the purposes of sections [150.380](#) to [150.460](#), shall mean and include all persons, both principal and agents, who engage in, or conduct, in this state, either in one locality or in traveling from place to place, a temporary or transient business of selling

goods, wares and merchandise with the intention of continuing in such business in any one place for a period of not more than one hundred and twenty days, and who, for the purpose of carrying on such business, hire, lease or occupy, either in whole or in part, a room, building, or other structure, for the exhibition and sale of such goods, wares and merchandise and do not have a permanent place of business in Missouri.

2. The provisions of sections [150.380](#) to [150.460](#) shall not apply to sales made to dealers by commercial travelers or selling agents in the usual course of business, nor to bona fide sales of goods, wares and merchandise by sample for future delivery, nor to hawkers on the streets or peddlers from vehicles, nor to any sale of goods, wares or merchandise on the grounds of any agricultural society during the continuance of any annual fair held by such society, nor to auctioneers when selling goods, merchandise or property for customary auction fee or commissions.

(RSMo 1939 § 11331, A.L. 1978 H.B. 1170)

Prior revisions: 1929 § 10103; 1919 § 13094

Licenses required--deposits--license fee and duration.

[150.390](#). 1. An itinerant vendor, whether principal or agent, before beginning business, shall take out state and local licenses in the manner herein set forth, but the right of a municipal corporation to pass such additional ordinances relative to itinerant vendors, as may be permissible under the general law, or under its charter, shall not be affected.

2. Every itinerant vendor desiring to do business in this state shall deposit with the state director of revenue the sum of five hundred dollars as a special deposit, and thereafter, upon application in proper form, and the payment of a further sum of twenty-five dollars, as a state license fee, such state director of revenue shall issue to him an itinerant vendor's license, authorizing him to do business in this state, in conformity with the provisions of sections [150.380](#) to [150.460](#), for one year from the date thereof.

3. Such license shall set forth a copy of the application upon which it is granted. The license shall not be transferable, nor permit more than one person to sell goods as an itinerant vendor, either by agent or clerk, or in any other way than in person, but any licensee may have the assistance of one or more persons, who may aid him in conducting his business, but not act for him or without him.

(RSMo 1939 § 11333, A.L. 1947 V. I p. 525)

Prior revisions: 1929 § 10105; 1919 § 13096

Application for license--records to be kept--open to public.

[150.400](#). Applications for licenses shall be sworn to, shall disclose the names and residences of the owners, or persons in whose interest such business is conducted, to be kept on file by the state director of revenue, and a record shall be kept by him of all licenses issued upon such applications. All files and records of the state director of revenue shall be in convenient form and open for public inspection.

(RSMo 1939 § 11334, A.L. 1947 V. I p. 525)

Prior revisions: 1929 § 10106; 1919 § 13097

Endorsement of license by local official before sale--fee--penalty.

[150.410](#). Before selling under a state license an itinerant vendor shall exhibit it to the county clerk of the county, license collector, or other authorized officer of any municipal corporation, in which he proposes to make sale. Upon payment to such county clerk, license collector, or other authorized officer of any local license fee provided by law or ordinances, and the proof of payment of all such other license fees legally chargeable upon local sales, the local officer shall record such state license, endorse upon it the words "local license fees paid", and affix his official signature, with the date of such endorsement, for which service a fee of two dollars shall be paid to said officer. Failure to obtain proper endorsement made on the state license shall be subject to a like penalty as if state license had not been issued.

(RSMo 1939 § 11334, A.L. 1947 V. I p. 525)

Prior revisions: 1929 § 10106; 1919 § 13097

Statement by vendor before special sale.

[150.420](#). An itinerant vendor shall not advertise, represent or hold forth a sale of goods, wares or merchandise as an insurance, bankrupt, insolvent, assignee, trustee, estate, executor, administrator, receiver, wholesale, manufacturers' wholesale, or closing out sale, or as a sale of any goods damaged by smoke, fire, water, or otherwise, unless before so doing he shall state, under oath, to the state director of revenue, either in the original application for a state license, or under a supplementary application subsequently filed and copied on the license, all the facts relating to the reasons and character of such special sale so advertised, held forth, or represented, including a statement of the names of the persons from whom the said goods, wares or merchandise were obtained, the date of delivery of the same to the persons applying for the license, the place from which said goods, wares and merchandise were last taken, and all details necessary to exactly locate and fully identify all goods, wares and merchandise to be sold.

(RSMo 1939 § 11332, A.L. 1947 V. I p. 525)

Prior revisions: 1929 § 10104; 1919 § 13095

Jurisdiction for prosecutions--surrender of licenses--disposition of deposits.

[150.430](#). 1. Prosecutions under sections [150.380](#) to [150.460](#) may be heard and determined by any court having criminal jurisdiction over other offenses punishable by law, to the same extent as herein provided.

2. All state licenses shall expire by limitation one year from the date thereof, and may be surrendered at any time prior thereto for cancellation. Upon the expiration and return, or surrender of a state license, the state director of revenue shall cancel it, endorse the date of delivery and cancellation thereon, and place it on file.

3. He shall hold the special deposit of such licensee mentioned in sections [150.380](#) to [150.460](#), for the further period of sixty days, and after satisfying all claims made under it under section [150.440](#), shall return such deposits, or portion thereof, as remains in his hands, to the licensee depositing same.

(RSMo 1939 § 11336, A.L. 1947 V. I p. 525)

Prior revisions: 1929 § 10108; 1919 § 13099

Deposit subject to claims--procedure--when paid to depositor.

[150.440](#). Each deposit so made with the director of revenue, shall be subject to attachment and execution on behalf of creditors, whose claims arise in connection with business done in this state, and to the payment of fines and penalties incurred by the licensee, through violation of sections [150.380](#) to [150.460](#). Claims under civil process shall be enforced against the director of revenue as garnishee, or trustee by action in the usual form, and claims for satisfaction of fines and penalties shall be enforced by the prosecuting attorney serving notice of pendency of action and judgment when obtained upon the director of revenue. Claims upon each deposit shall be satisfied after judgment, in the order in which notice of the claim is received by the director of revenue, until such claims are satisfied, or the deposit exhausted; but notices filed after the expiration of such sixty days' limit shall not be valid. A deposit shall not be paid by the director of revenue to licensees as long as there are outstanding claims or notices of claims against it, unless there is unreasonable delay in enforcing them.

(RSMo 1939 § 11337, A.L. 1947 V. I p. 525)

Prior revisions: 1929 § 10109; 1919 § 13100

Enforcement of law.

[150.450](#). The informing or prosecuting officer of the counties and municipal corporations in this state shall enforce the provisions of this law, and prosecute violations thereof. Such officers may demand the production of the proper state license from an itinerant vendor advertising or actually engaged in business, and a failure to produce such license shall be prima facie evidence against such vendor that he has none.

(RSMo 1939 § 11335)

Prior revisions: 1929 § 10107; 1919 § 13098

Penalty.

[150.460](#). Every itinerant vendor who sells or exposes for sale, at public or private sale, any goods, wares or merchandise without state license therefor, properly endorsed, or files any application, original or supplementary, which contains any false statement, or fails to comply with any of the requirements of sections [150.380](#) to [150.460](#), and every person, whether principal or agent, who, by circular, handbill, newspaper, or in any other manner, advertises any such sale before proper licenses are issued to the vendor, shall be guilty of a misdemeanor and shall be

punished by a fine of not more than one thousand dollars, nor less than two hundred dollars, or by imprisonment for not more than six months, or both.

(RSMo 1939 § 11338)

Prior revisions: 1929 § 10110; 1919 § 13101

Sale by itinerant vendors and peddlers of baby food, drugs, cosmetics, devices--exception--penalty.

150.465. 1. No itinerant vendor as defined in section 150.380, and no peddler as defined in section 150.470, shall offer for sale:

(1) Any food solely manufactured and packaged for sale for consumption by a child under the age of two years; or

(2) Drugs, devices and cosmetics as defined in section 196.010.

2. This section shall not apply to authorized agents of a manufacturer of any item enumerated in subsection 1 of this section.

3. Violation of this section is a class A misdemeanor.

4. Itinerant vendors and peddlers shall make available within seventy-two hours upon request of any law enforcement officer any proof of purchase from a producer, manufacturer, wholesaler, or retailer of any new or unused property, as defined in section 570.010.

5. Any forged receipt produced pursuant to subsection 4 of this section shall be prosecuted pursuant to section 570.090.

(L. 1995 S.B. 446 § 3, A.L. 2002 H.B. 1888)

Peddler defined.

150.470. Whoever shall deal in the selling of patents, patent rights, patent or other medicines, lightning rods, goods, wares or merchandise, except pianos, organs, sewing machines, books, charts, maps and stationery, agricultural and horticultural products, including milk, butter, eggs and cheese, by going about from place to place to sell the same, is declared to be a "peddler".

(RSMo 1939 § 14608)

Prior revisions: 1929 § 13312; 1919 § 9253; 1909 § 10282

License required--not to sell liquors.

150.480. No person shall deal as a peddler without a license; and no two or more persons shall deal under the same license, either as partners, agents or otherwise; and no peddler shall sell wines or spirituous liquors.

(RSMo 1939 § 14609)

Prior revisions: 1929 § 13313; 1919 § 9254; 1909 § 10283

Application for license.

150.490. Any person may obtain a peddler's license by application to the collector of the county in which he intends to carry on his trade, by paying the amount levied on such license.

(RSMo 1939 § 14613)

Prior revisions: 1929 § 13317; 1919 § 9258; 1909 § 10287

Rates of tax on licenses.

150.500. 1. There shall be levied and paid on all peddlers' licenses a state tax of the following rates:

- (1) If the peddler travel and carry his goods on foot, three dollars for every period of six months;
- (2) If one or more horses or other beasts of burden, ten dollars for every period of six months;
- (3) If a cart or other land carriage, twenty dollars for every period of six months, and such license may be renewed at the expiration of the first license for a period not greater than six months on the payment of three dollars per month, the number of months to be specified in such license;
- (4) If any boat or other river vessel, at the rate of one dollar per day for any period not less than five days, and such license may be renewed at the expiration of the first license for any period not greater than six months on payment of fifty cents a day, the number of days to be specified in such license.

2. Any county commission may by an order of record require all peddlers doing business in their county to pay a license tax not greater than that levied for state purpose.

(RSMo 1939 § 14614)

Prior revisions: 1929 § 13318; 1919 § 9259; 1909 § 10288

Contents of license.

150.510. Every license shall state the manner in which the dealing is to be carried on, whether on foot, or with one or more beasts of burden, the kind of cart or carriage, or if on the water, the kind of boat or vessel to be employed.

(RSMo 1939 § 14610)

Prior revisions: 1929 § 13314; 1919 § 9255; 1909 § 10284

Issuance of blank licenses.

150.520. The clerk of the county commission shall, from time to time, issue, under the seal of the commission, as many blank peddlers' licenses of the several kinds as may be necessary, deliver the same to the collector of the county, and charge such collector therewith.

(RSMo 1939 § 14611)

Prior revisions: 1929 § 13315; 1919 § 9256; 1909 § 10285

Settlement by court with collector.

[150.530](#). At each regular term, the county commission shall settle with the collector on account of such licenses, charge him with all the licenses not returned, and give him credit for such as are returned. The commission shall certify the amount thus charged against the collector to the state director of revenue.

(RSMo 1939 § 14612, A. 1949 S.B. 1032)

Prior revisions: 1929 § 13316; 1919 § 9257; 1909 § 10286

Penalty for violations.

[150.540](#). Every person who shall be found dealing as a peddler contrary to the provisions of sections [150.470](#) to [150.540](#) and as provided for in his license, or who shall, upon the demand of any sheriff, collector, constable, or any citizen householder of the county, refuse to produce such license and permit the same to be read, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than ten nor more than one hundred dollars.

(RSMo 1939 § 14615)

Prior revisions: 1929 § 13319; 1919 § 9260; 1909 § 10289



Missouri General Assembly

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