

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
1	Resale	1963	SB 4	144.020.1(8)	Sales of tangible personal property if a sales tax is imposed on the amount paid or charged for the rental or lease of tangible personal property.
2	Resale	1996	HB 1237	144.011.1(11)	The purchase by persons operating hotels, motels or other transient accommodation establishments, of items of a nonreusable nature which are furnished to the guests in the guests' rooms of such establishments and such items are included in the charge made for such accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and other toiletries and food or confectionery items offered to the guests without charge.
3	Resale	1998	SB 936	144.010.1(14)	Added definition of the term "Product which is intended to be sold ultimately for final use or consumption" as meaning tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state ("or any other state" expanded the meaning of the term which expands the associated exemptions).
4	Resale	2010	SB 928	144.018.1	When a purchase of tangible personal property or service subject to tax is made for the purpose of resale, such purchase shall be either exempt or excluded under this chapter if the subsequent sale is: (1) Subject to a tax in this or any other state; (2) For resale; (3) Excluded from tax under this chapter; (4) Subject to tax but exempt under this chapter; or (5) Exempt from the sales tax laws of another state, if the subsequent sale is in such other state. The purchase of tangible personal property by a taxpayer is not for resale if it is used or consumed by the taxpayer in providing a service on which tax is not imposed by section 144.020.1, except purchases made in fulfillment of any obligation under a defense contract with the United States government.
5	Manufacturing Full Rate	1939	HB 91	144.030.2(1)	Fuel consumed in manufacturing or creating gas, power, steam, and electrical current to be sold ultimately at retail.
6	Manufacturing Full Rate	1939	HB 91	144.030.2(1)	Fuel consumed in furnishing water to be sold ultimately at retail.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
7	Manufacturing Full Rate	1961	SB 360	144.030.2(2)	Machinery, machinery parts, and materials and manufactured goods which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing, or fabricating and which new personal property is intended to be sold ultimately for final use or consumption.
8	Manufacturing Full Rate	1961	SB 360	144.030.2(3)	Equipment, replacement parts, and materials purchased for use directly upon, and for the repair and maintenance or manufacture of motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property.
9	Manufacturing Full Rate	1961	SB 360	144.030.2(5)	Machinery and equipment, replacing and used for the same purposes as the machinery and equipment replaced by reason of design or product changes, which is purchased for and used directly for manufacturing or fabricating a product which is intended to be sold ultimately for final use of consumption.
10	Manufacturing Full Rate	1961	SB 360	144.030.2(6)	Machinery and equipment purchased and used to establish new or to expand existing manufacturing mining or fabricating plants in the state if such machinery is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption.
11	Manufacturing Full Rate	1961	SB 360	144.030.2(7)	Tangible personal property which is used exclusively in the manufacturing, processing, modification or assembling of products sold to the United States government or to any agency of the United States government.
12	Manufacturing Full Rate	1961	SB 360	144.030.2(9)	News print used in newspapers published for dissemination of news to the general public.
13	Manufacturing Full Rate	1965	HB 626	144.030.2(2)	Materials and manufactured goods which are ultimately consumed in the manufacturing process by becoming, in whole or in part, a component part or ingredient of steel products intended to be sold ultimately for final use or consumption.
14	Manufacturing Full Rate	1967	SB 19	144.030.2(13)	Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, exclusive of the cost of electrical energy so used.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
15	Manufacturing Full Rate	1967	SB 19	144.030.2(14)	Anodes which are used or consumed in manufacturing, processing, compounding, mining, producing or fabricating and which have a useful life of less than one year.
16	Manufacturing Full Rate	1979	SB 218, HB 726	144.030.2(5)	The materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product.
17	Manufacturing Full Rate	1979	SB 218, HB 726	144.030.2(6)	The materials and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants.
18	Manufacturing Full Rate	1995	HB 414	144.030.2(5)	Machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state.
19	Manufacturing Full Rate	1995	HB 414	144.030.2(5)	Materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state.
20	Manufacturing Full Rate	1996	HB 1466	144.030.2(2)	Adds to meaning of materials as including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick which are ultimately consumed in the manufacturing process of steel products intended to be sold ultimately for final use or consumption.
21	Manufacturing Full Rate	1998	SB 936	144.030.2(5)	Adds parts to the manufacturing exemption and clarifies replacement machinery and equipment.
22	Manufacturing Full Rate	1998	SB 936	144.030.2(6)	Adds parts to the manufacturing exemption.
23	Manufacturing Full Rate	1998	SB 936	144.030.2(9)	Exempts ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public.
24	Manufacturing Full Rate	1995	HB 414	144.046	All sales of separately measured electrical current to manufacturers of batteries in this state for conversion to stored chemical energy in new lead-acid storage batteries solely for the purpose of providing an initial charge in such batteries during the manufacturing process but not for the purpose of recharging any previously manufactured batteries. The sale at retail of such separately measured electrical current described in this section shall not be exempted from any local sales tax imposed under a local sales tax law, as defined in section 32.085, RSMo.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
25	Manufacturing Full Rate	1998	SB 936	144.030.2(13)	Exempts electricity purchased for use in a material recovery processing plant if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in section 260.200, RSMo.
26	Manufacturing Full Rate	1998	SB 936	144.030.2(32)	Electrical energy, gas, whether natural, artificial or propane, water, and other utilities which is ultimately consumed in connection with the manufacturing of cellular glass products.
27	Manufacturing Full Rate	1998	SB 936	144.030.2(32)	Electrical energy, gas, whether natural, artificial or propane, water, and other utilities which is ultimately consumed in any material recovery processing plant.
28	Manufacturing Full Rate	1998	SB 936	144.030.2(34)	Tangible personal property and utilities purchased for use or consumption directly or exclusively in the research and development of prescription pharmaceuticals consumed by humans or animals.
29	Manufacturing Full Rate	2003	SB 11	144.030.2(23)	Natural gas used in the primary manufacture or processing of fuel ethanol.
30	Manufacturing Full Rate	2004	HB 1182	144.030.2(38)	All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo.
31	Manufacturing Full Rate	2005	SB 355	144.030.2(23)	Natural gas, propane, and electricity used by an eligible new generation cooperative as defined in section 348.432, RSMo
32	Manufacturing Full Rate	2005	SB 355	144.030.2(23)	Natural gas, propane, and electricity used by an eligible new generation processing entity as defined in section 348.432, RSMo.
33	Manufacturing Full Rate	2007	SB 30	144.030.2(34)	Utilities purchased for research and development of prescription pharmaceuticals.
34	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax electrical energy, gas, whether natural, artificial, or propane, water, coal, and other energy sources used or consumed in the manufacturing, processing, compounding, mining, or producing of any product.
35	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax chemicals and materials used or consumed in the manufacturing, processing, compounding, mining, or producing of any product.
36	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax machinery and equipment used or consumed in the manufacturing, processing, compounding, mining, or producing of any product.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
37	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax electrical energy, gas, whether natural, artificial or propane, water, coal, and other energy sources used or consumed in the processing of recovered materials.
38	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax chemicals and materials used or consumed in the processing of recovered materials.
39	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax machinery and equipment used or consumed in the processing of recovered materials.
40	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax electrical energy, gas, whether natural, artificial, or propane, water, coal, and other emery sources used or consumed in research and development related to manufacturing, processing, compounding, mining, or producing any product.
41	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax chemicals and materials used or consumed in research and development related to manufacturing, processing, compounding, mining, or producing any product.
42	Manufacturing Partial Rate	2007	SB 30	144.054.2	Exempts from state tax and local use tax machinery and equipment used or consumed in research and development related to manufacturing, processing, compounding, mining, or producing any product.
43	Manufacturing Partial Rate	2007	SB 30	144.054.3	All utilities used or consumed directly in television or radio broadcasting.
44	Manufacturing Partial Rate	2007	SB 30	144.054.3	All machinery, and equipment used or consumed directly in television or radio broadcasting.
45	Manufacturing Partial Rate	2007	SB 30	144.054.3	All tangible personal property used for railroad infrastructure brought into this state for processing, fabrication, or other modification for use outside the state in the regular course of business.
46	Manufacturing Partial Rate	2008	SB 1181	144.054.4	All sales and purchases of tangible personal property, utilities, services, or any other transaction that would otherwise be subject to the state or local sales or use tax when such sales are made to or purchases are made by a private partner for use in completing a project under sections 227.600 to 227.669, RSMo.
47	Agricultural	1939	HB 91	144.030.2(1)	Feed for livestock and poultry which is to be used in the feeding of livestock to be sold ultimately in processed form or otherwise at retail. [Changed to remove limitation. See 1998 SB 936.]
48	Agricultural	1939	HB 91	144.030.2(1)	Grain to be converted into foodstuffs which are to be sold ultimately in process form at retail.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
49	Agricultural	1943	HB 251	144.030.2(1)	Limestone or fertilizer which is to be used for liming or fertilizing crops and seed which is to be used for seeding crops, which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail.
50	Agricultural	1949	HB 303	144.030.2(1)	Spray materials which are to be used for spraying growing crops, fruit trees or orchards, the crop of which when harvested will be sold ultimately in processed form at retail. [1969 HB 34 changed spray materials to poisons registered under the provisions of the Missouri Economic Poisons Law and added clarifying language.]
51	Agricultural	1961	SB 360	144.030.2(8)	Animals and poultry used for breeding or feeding purposes.
52	Agricultural	1979	SB 218	144.030.2(23)	All sales of feed additives mixed with feed for livestock or poultry.
53	Agricultural	1979	SB 218	144.030.2(23)	All sales of propane or natural gas, electricity, and diesel fuel used exclusively for drying agricultural crops.
54	Agricultural	1979	SB 218	144.030.2(23)	All sales of new and used farm machinery and equipment, and repair or replacement parts for new and used farm machinery and equipment, other than airplanes, motor vehicles and trailers, which is: (a) manufactured exclusively for agricultural purposes [1980 HB 1812 changed 'manufactured' to 'used']; (b) used on land owned or leased for the purpose of producing farm products; and (c) used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail.
55	Agricultural	1979	SB 218	144.030.2(23)	One-half of each purchaser's purchase of diesel fuel which is: (a) manufactured exclusively for agricultural purposes [1980 HB 1812 changed 'manufactured' to 'used']; (b) used on land owned or leased for the purpose of producing farm products; and (c) used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail.
56	Agricultural	1994	SB 477	144.030.2(23)	All sales of medications or vaccines administered to livestock or poultry in the production of food or fiber.
57	Agricultural	1994	SB 477	144.030.2(23)	All sales of pesticides used in the production of crops, livestock or poultry for food or fiber.
58	Agricultural	1994	SB 477	144.030.2(23)	All sales of bedding used in the production of livestock or poultry for food or fiber.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
59	Agricultural	1995	SB 374	144.045	The definition of "farm machinery" under section 144.030.2(22) is expanded to include machinery or equipment whether or not attached to a vehicle or real property.
60	Agricultural	1995	SB 374	144.047	All sales of aircraft used solely for aerial application of agricultural chemicals shall be considered farm machinery and exempt as other farm machinery under section 144.030.2(22).
61	Agricultural	1996	HB 1466	144.010.1(4)	Definition of "Livestock" added to sales tax law to include cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as defined in section 277.024, RSMo, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human consumption. [2005 SB 355 added "llamas, alpaca, buffalo"] (Expands common definition of livestock to allow farm exemptions found in sections 144.030.2(1), (22), (29), and (32) and 144.063 for these animals, birds and aquatic products.)
62	Agricultural	1996	HB 1466	144.030.2(30)	All livestock sales when either the seller is engaged in the growing, producing or feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or leasing of such livestock.
63	Agricultural	1998	SB 936	144.030.2(23)	Lubricants used exclusively for farm machinery and equipment.
64	Agricultural	1998	SB 936	144.030.2(33)	Pesticides or herbicides used in the production of crops, aquaculture, livestock or poultry. [Overlaps with section 144.030.2(22).]
65	Agricultural	1998	SB 936	144.030.2(35)	Grain bins for storage of grain for resale.
66	Agricultural	2003	HB 600	144.030.2(23)	All supplies solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail.
67	Agricultural	2005	SB 355	144.030.2(23)	Field drain tile for agricultural use.
68	Agricultural	2007	SB 30	144.030.2(34)	Utilities purchased for research and development of agricultural/biotechnology and plant genomics products.
69	Agricultural	2007	SB 30	144.030.2(34)	Tangible personal property purchased for research and development of agricultural/biotechnology and plant genomics products.
70	Agricultural	2008	SB 931	144.053.1	All new or used farm tractors, repair or replacement parts for new or used farm tractors, supplies and lubricants and such other new or used machinery and equipment used exclusively, solely, and directly for the planting, harvesting, processing, or transporting of a forestry product.
71	Agricultural	2008	SB 931	144.063	All fencing materials used for agricultural purposes.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
72	Agricultural	2008	SB 931	144.063	All purchases of motor fuel which are used for agricultural purposes.
73	Agricultural	2008	SB 931	144.063	All purchases of motor fuel for planting, harvesting, processing, or transporting of a forestry product.
74	Common Carrier	1967	SB 19	144.030.2(12)	Railroad rolling stock for use in transporting persons or property in interstate commerce.
75	Common Carrier	1982	SB 471	144.030.2(27)	Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such river.
76	Common Carrier	1985	SB 363	144.030.2(12)	All sales of motor vehicles licensed for a gross weight of 24,000 thousand pounds or more or trailers used by common carriers, as defined in section 390.020, RSMo, solely in the transportation of persons or property in interstate commerce.
77	Common Carrier	1993	HB 913	144.805.1	All sales of aviation jet fuel in a given calendar year to common carriers engaged in the interstate air transportation of passengers and cargo, and the storage, use and consumption of such aviation jet fuel by such common carriers, if such common carrier has first paid to the state of Missouri, in accordance with the provisions of this chapter, state sales and use taxes pursuant to the foregoing provisions and applicable to the purchase, storage, use or consumption of such aviation jet fuel in a maximum and aggregate amount of one million five hundred thousand dollars of state sales and use taxes in such calendar year.
78	Common Carrier	1993	HB 913	144.807.1	Purchase or storage by any common carrier engaged in the interstate air transportation of persons and cargo of tangible personal property, other than catered food and beverage products purchased for in-flight consumption and aviation jet fuel, within the state of Missouri, which tangible personal property is purchased or stored in the state of Missouri and is subsequently transported out of state by the common carrier and is used by the common carrier in the conduct of its business as a common carrier.
79	Common Carrier	2007	SB 22	144.030.2(12)	Expanded exemption for common carriers purchasing motor vehicles to include common carriers not operating solely in interstate commerce.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
80	Air Pollution	1967	SB 19	144.030.2(15)	Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution.
81	Water Pollution	1967	SB 19	144.030.2(16)	Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water pollution.
82	Exemption & Exclusions	1939	HB 91	144.010, 144.030	Creation of the sales tax exemption laws.
83	Exemption & Exclusions	1939	HB 91	144.010.1(2)	Isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business does not constitute engaging in business, within the meaning of this article. [1977 SB 367 limits to annual sales of \$3,000 or less.]
84	Exemption & Exclusions	1939	HB 91	144.010.1(6)	Sales by the Missouri Department of Transportation. [State Highway Department excluded from the definition of "person" for purposes of sales tax law.]
85	Exemption & Exclusions	1939	HB 91	144.030.1	Sales in commerce between Missouri and any other state or foreign country.
86	Exemption & Exclusions	1939	HB 91	144.030.1	Sales prohibited from taxing under the Constitution or laws of the United States of America or Missouri Constitution.
87	Exemption & Exclusions	1939	HB 91	144.030.2(1)	Motor fuel subject to an excise or sales tax under another law of Missouri.
88	Exemption & Exclusions	1939	p. 1457	262.25	All state fair entry fees.
89	Exemption & Exclusions	1961	SB 360	144.030.2(11)	Pumping machinery and equipment used to propel products delivered by pipelines, engaged as common carriers.
90	Exemption & Exclusions	1961	SB 360	144.030.2(10)	The rental of films, records, or any type of sound or picture transcriptions [1988 SB 709 limited exemption by adding "for public commercial display" after "transcriptions."]
91	Exemption & Exclusions	1967	SB 19	144.030.2(17)	Tangible personal property purchased by a rural water district.
92	Exemption & Exclusions	1973	HB 46	144.011.1(9)	Reusable containers used in connection with the sale of tangible personal property contained therein for which a deposit is required and refunded on return.
93	Exemption & Exclusions	1977	SB 367	144.010.1(2)	Added exclusion to definition of business that sales of tangible personal property in the course of a partial or complete liquidation of a household, farm, or nonbusiness enterprise are excluded from sales tax.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
94	Exemption & Exclusions	1977	SB 367	144.010.1(10)	Excludes sales of computer printouts, computer output on microfilm or microfiche to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts.
95	Exemption & Exclusions	1977	SB 367	144.010.1(10)	Excludes sales of computer-assisted photo compositions.
96	Exemption & Exclusions	1979	SB 218	144.011.1(9)	The transfer of reusable containers used in connection with the sale of tangible personal property contained therein for which a deposit is required and refunded on return.
97	Exemption & Exclusions	1979	SB 218	144.011.1(10)	The purchase by persons operating eating or food service establishments, of items of a nonreusable nature which are furnished to the customers of such establishments with or in conjunction with the retail sales of their food or beverage. Such items shall include, but not be limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks and toothpicks.
98	Exemption & Exclusions	2013	SB 23	144.030.2(18)	All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;
99	Exemption & Exclusions	1979	SB 218	144.030.2(24)	All sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use. Local sales tax can be reimposed under section 144.032.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
100	Exemption & Exclusions	1979	SB 218	144.030.2(25)	All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller.
101	Exemption & Exclusions	1979	SB 218	144.030.2(26)	All excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code.
102	Exemption & Exclusions	1982	SB 475	144.034	All sales of advertising by legal newspapers, advertising agencies, broadcast stations, and standardized outdoor billboard advertising are sales of nontaxable services.
103	Exemption & Exclusions	1985	SB 152	144.011.1(12)	Excludes from sale tax: The transfer of a manufactured home other than: (a) A transfer which involves the delivery of the document known as the "Manufacturer's Statement of Origin" to a person other than a manufactured home dealer, as defined in section 700.010, RSMo, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state; (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this state if the tax imposed by sections 144.010 to 144.525 was not paid on the transfer of the manufactured home described in paragraph (a) of this subdivision.
104	Exemption & Exclusions	1986	HB 957	144.037	All sales at retail made through the use of federal food stamp coupons.
105	Exemption & Exclusions	1986	HB 957	144.038	All sales at retail for which federal government coupons or vouchers under the supplemental feeding for women, infants and children program are used as payment.
106	Exemption & Exclusions	1986	SB 437	144.030.2(18)	All amounts paid for admission to museums, zoos and planetariums owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation.
107	Exemption & Exclusions	1986	SB 461	313.085	All sales of bingo supplies, equipment or cards, including pull-tab cards, to any organization duly licensed to conduct bingo pursuant to sections 313.005 to 313.085.
108	Exemption & Exclusions	1988	HB 1400	144.012	Reduces the amount subject to sales tax on vending machine sales to 135% of the net cost of the property vended during the reporting period.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
109	Exemption & Exclusions	1988	HB 957	144.039	All purchases of all tangible personal property made by, or on behalf of, a state senator or state representative if such purchases are made from funds in such state senator's or state representative's state expense account.
110	Exemption & Exclusions	1988	HB 957	144.062	All sales of tangible personal property and materials for the purpose of constructing, repairing or remodeling facilities for: (1) A county, other political subdivision or instrumentality thereof exempt from taxation under subdivision (10) of section 39 of article III of the Constitution of Missouri; (2) An organization sales to which are exempt from taxation under the provisions of subdivision (19) of subsection 2 of section 144.030; (3) Any institution of higher education supported by public funds or any private not-for-profit institution of higher education, exempt from taxation under subdivision (20) of subsection 2 of section 144.030; or (4) Any private not-for-profit elementary or secondary school exempt from taxation under subdivision (22) of subsection 2 of section 144.030.
111	Exemption & Exclusions	1990	HB 1315	209.255	Telephone surcharges imposed to recoup the costs of deaf relay services and distribution programs.
112	Exemption & Exclusions	1991	HB 39	144.030.2(28)	All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo, (Bi-State Development Agency) and sections 238.010 to 238.100, RSMo, (Kansas City Area Transportations Authority) in the exercise of the functions and activities of such agencies as provided pursuant to compacts.
113	Exemption & Exclusions	1994	SB 477	144.030.2(24)	Adds to domestic use utility exemption all purchases of utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
114	Exemption & Exclusions	1994	SB 477	144.062.2	Adds to exemption all sales of tangible personal property and materials used or consumed in constructing, repairing or remodeling facilities for: (1) A county, other political subdivision or instrumentality thereof exempt from taxation under subdivision (10) of section 39 of article III of the Constitution of Missouri; (2) An organization sales to which are exempt from taxation under the provisions of subdivision (19) of subsection 2 of section 144.030; (3) Any institution of higher education supported by public funds or any private not-for-profit institution of higher education, exempt from taxation under subdivision (20) of subsection 2 of section 144.030; or (4) Any private not-for-profit elementary or secondary school exempt from taxation under subdivision (22) of subsection 2 of section 144.030.
115	Exemption & Exclusions	1994	SB 477	144.044	Exempts 40 percent of the purchase price of a new manufactured home.
116	Exemption & Exclusions	1994	SB 740	313.821	Exempts from tax any state or local admission fees imposed upon excursion gambling boat operators that are collected from each passenger boarding such excursion gambling boat.
117	Exemption & Exclusions	1994	SB 692	262.25	Exempts from tax any entry fee or charge authorized by the State Fair Commission.
118	Exemption & Exclusions	1995	HB 414	144.030.2(28)	Computers, computer software, and computer security systems purchased for use by architectural, engineering or accounting firms headquartered in this state. For the purposes of this subdivision, "headquartered in this state" means the office for the administrative management of at least four integrated facilities operated by the taxpayer is located in the state of Missouri. [1997 HB 491 removed accounting firms.]
119	Exemption & Exclusions	1995	SB 374	144.045	Exempts as nontaxable services charges for court transcripts, depositions, compressed transcripts, exhibits, computer disks containing any such item, or copies of any such item which are prepared by a court reporter.
120	Exemption & Exclusions	1996	HB 1466	144.030.2(18)	Admission charges to "fairs" added to exemption.
121	Exemption & Exclusions	1996	HB 1237	144.030.2(22)	All admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530, RSMo.
122	Exemption & Exclusions	1996	HB 1466	144.030.2(31)	Barges which are to be used primarily in the transportation of property or cargo on interstate waterways.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
123	Exemption & Exclusions	1998	SB 627	144.020.1(4)	Excluded any amounts paid for access to the Internet or interactive computer services. [SB 627 added definition of telecommunications service under Section 144.010.]
124	Exemption & Exclusions	1998	SB 936	144.030.2(36)	Feed which is 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, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo.
125	Exemption & Exclusions	1999	HB 516	144.518	Machines or parts for vending machines used in a commercial, coin operated amusement business and vending machines used in a commercial vending business where sales tax is paid on the gross receipts derived from the use of commercial, coin-operated amusement machines. [2007 SB 30 exempts from tax all gross receipts for the temporary use of coin operated amusement devices.]
126	Exemption & Exclusions	1999	HB 139	144.811	Any equipment purchased by a federally licensed commercial or public broadcast station when such equipment purchase is made as a result of federal mandate and the technological change that results.
127	Exemption & Exclusions	2000	SB 896	144.815	Bullion and investment coins.
128	Exemption & Exclusions	2003	SB 11	144.817	Tangible personal property that is donated to the State of Missouri without charge within one year of purchase.
129	Exemption & Exclusions	2005	SB 68	144.030.2(39)	Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri.
130	Exemption & Exclusions	2007	SB 22	144.030.2(40)	All purchases made by a sports complex authority created under section 64.920, RSMo.
131	Exemption & Exclusions	2007	SB 30	144.054.3	All sales and purchases of tangible personal property, utilities, services, or any other transaction when such sales are made to or purchases are made by a contractor for use in fulfillment of any obligation under a defense contract with the United States government.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
132	Exemption & Exclusions	2007	SB 30	144.054.3	All sales and leases of tangible personal property by any county, city, incorporated town, or village, provided such sale or lease is authorized under chapter 100, RSMo, and such transaction is certified for sales tax exemption by the department of economic development.
133	Exemption & Exclusions	2007	SB 22	144.062	Added any authority exempt from taxation under section 144.030.2(39) and the department of transportation or the state highways and transportation commission to the pass-through exemption.
134	Exemption & Exclusions	2007	SB 30	144.518	All gross receipts for the temporary use of coin operated amusement devices.
135	Exemption & Exclusions	2008	HB 2058	144.057	All tangible personal property included on the United States munitions list, as provided in 22 CFR 121.1, sold to or purchased by any foreign government or agency or instrumentality of such foreign government which is used for a governmental purpose.
136	Exemption & Exclusions	2009	HB 683	144.054.4	All sales and purchases of tangible personal property, utilities, services, or any other transaction that would otherwise be subject to the state or local sales or use tax when such sales are made to or purchases are made by a private partner for use in completing a project under sections 227.600 to 227.669, RSMo. (Missouri Public Private Partnerships Transportation Act)
137	Exemption & Exclusions	2010	SB 928	144.030.2(42)	Exempts sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar place of business for use in normal course of business.
138	Exemption & Exclusions	2010	SB 928	144.030.2(42)	Exempts money received by a shooting range or similar place of business from patrons held by a shooting range or similar place of business for redistribution as the conclusion of the shooting event.
139	Exemption & Exclusions	2010	HB 1442	144.030.2(40)	All purchases by a sports complex authority created under section 64.920, and all sales of utilities by such authority at the authority's cost that are consumed in connection with the operation of a sports complex leased to a professional sports team.
140	Exemption & Exclusions	2010	SB 0795	274.18	Cooperative Marketing Associations organized under Chapter 274 pays an annual fee of ten dollars only, in lieu of all franchise or license or corporation or other taxes, including state sales taxes, or taxes or charges upon reserves held by it for members.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
141	Not for Profit	1939	HB 91	144.030.2(20)	All sales made by or to religious and charitable institutions or by religious organizations, in the conduct of the regular religious, charitable or educational functions and activities. [1974 HB 1593 updated to current language.]
142	Not for Profit	1939	HB 91	144.030.2(21)	All sales made by or to eleemosynary institutions and penal institutions and industries operated by the department of penal institutions, in the conduct of the regular penal functions and activities. All sales made by or to educational institutions supported by public funds, in the conduct of regular educational functions and activities. All sales made by or to a state relief agency in the exercise of relief functions and activities. [1974 HB 1593 updated to current language.]
143	Not for Profit	1974	HB 1593	144.030.2(21)	All sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (19) of this subsection.
144	Not for Profit	1974	SB 607	144.030.2(22)	All ticket sales made by benevolent, scientific, and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals.
145	Not for Profit	1974	SB 607	144.030.2(22)	All ticket sales made by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code.
146	Not for Profit	1975	SB 3	144.030.2(21)	All sales made by or to not-for-profit civic, social, service, or fraternal organizations solely in their civic or charitable functions and activities. [1989 SB 709 added fraternal organizations which have been declared tax exempt organizations under section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended.]
147	Not for Profit	1979	SB 218, HB 726	144.030.2(23)	All sales made to any private not for profit elementary and secondary school.
148	Not for Profit	1988	HB 1400	144.012	All vending machine sales of tangible personal property by all vendors from vending machines located on the premises of any organization, institution or school whose sales are exempt under section 144.030.2(19).

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
149	Not for Profit	1992	HB 1155	144.011.1(13)	Charges for initiation fees or dues to fraternal beneficiaries societies, or domestic fraternal societies, orders or associations operating under the lodge system a substantial part of the activities of which are devoted to religious, charitable, scientific, literary, educational or fraternal purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.
150	Not for Profit	1992	HB 1155	144.011.1(13)	Charges for initiation fees or dues to posts or organizations of past or present members of the armed forces of the United States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization substantially all of the members of which are past or present members of the armed forces of the United States or who are cadets, spouses, widows, or widowers of past or present members of the armed forces of the United States, no part of the net earnings of which inures to the benefit of any private shareholder or individual.
151	Not for Profit	1998	SB 936	144.030.2(37)	Materials purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for an exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section.
152	Motor Vehicles, Boats, Trailers	1963	SB 4	144.025.1	Trade-in allowance if the difference between the trade-in allowance and the purchase price of an article exceeds \$500, then tax is only imposed on the portion of the purchase price of the article in excess of the actual allowance made for the article traded in or exchanged. [1977 SB 367 reduced to \$250; 1979 SB 218 reduced to \$0.]
153	Motor Vehicles, Boats, Trailers	1975	SB 92	144.07	Motor vehicle leasing company eligible to purchase motor vehicles and trailers without payment of sales or highway use tax providing tax is paid on the amounts charged for each rental or lease agreement while the motor vehicle or trailer is domiciled in Missouri.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
154	Motor Vehicles, Boats, Trailers	1977	SB 367	144.025.1	Added motor vehicles to the trade-in exemption and added the 30 day trade-in provision that if a motor vehicle is sold within 30 days of the purchase of a replacement motor vehicle, no tax is imposed on the purchase of the motor vehicle to the extent of the value of the motor vehicle that was sold. [1986 HB 957 increased to 90 days; 1998 SB 936 increased to 180 days.]
155	Motor Vehicles, Boats, Trailers	1977	SB 367	144.071	Refunds the sales tax on the purchase of a motor vehicle when the sale is rescinded within 60 days of the date of sale.
156	Motor Vehicles, Boats, Trailers	1983	HB 10	144.027	The amount of the insurance proceeds for theft or casualty of a vehicle, as certified by the insurance company, which is a credit against the purchase price of another vehicle which is purchased within 30 days of the date of payment by the insurance company for the replacement vehicle. [1986 HB 957 increased to 90 days; 1998 SB 936 increased to 180 days.] [1990 SB 494 extended theft and casualty loss replacement credit for losses that are not insured.]
157	Motor Vehicles, Boats, Trailers	1985	HB 280	144.020.1(8)	Added exclusion: In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers.
158	Motor Vehicles, Boats, Trailers	1985	HB 280	144.025	Expands trade-in exemption for motor vehicles to include trailer, boats, and outboard motors purchased within 30 days. [1986 HB 957 increased to 90 days; 1998 SB 936 increased to 180 days.]
159	Motor Vehicles, Boats, Trailers	1985	HB 280	144.070.7	Expands motor vehicle leasing companies for motor vehicles and trailers to include boats and outboard motors.
160	Motor Vehicles, Boats, Trailers	1987	HB 605	301.684	Transfers of motor vehicles and trailers authorized by sections 301.675 to 301.682 and sections 306.455 to 306.465, RSMo.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
161	Motor Vehicles, Boats, Trailers	1990	HB 960	306.016	Boats or vessels documented by the United States Coast Guard or other agency of the federal government and operated on the waters of this state that pay the in lieu watercraft tax in place of all state and local sales taxes. The "in lieu" tax imposed is based upon the price of the boat or vessel, as follows: \$50,000 or less -- \$300; \$50,001 to \$100,000 -- \$600; \$100,001 to \$150,000 -- \$900; \$150,001 to \$200,000 -- \$1,200; \$200,001 and above -- \$1,500. [1994 SB 477 and 2003 HB 600 raised in lieu rates, which remain less than sales tax rates.]
162	Motor Vehicles, Boats, Trailers	1990	SB 494	144.027.1	Adds trailer, boats, and outboard motors to the theft and casualty credit for motor vehicles and increase replacement period from within 30 days to 90 days. [1998 SB 936 increased to 180 days.]
163	Motor Vehicles, Boats, Trailers	1990	SB 494	144.071	Refunds of the sales tax on purchases that are rescinded within 60 days of the date of sale for motor vehicles is expanded to include trailers, boats and outboard motors.
164	Motor Vehicles, Boats, Trailers	1994	SB 477	144.025.1	Exempts from tax seller or manufacturer rebates on purchases motor vehicles, trailers, boats and outboard motors.
165	Motor Vehicles, Boats, Trailers	1998	SB 936	144.025	Adds trailers, boats, and outboard motors to trade-in exemption for motor vehicles and increased eligible purchase from within 90 days to within 180 days.
166	Motor Vehicles, Boats, Trailers	1998	SB 936	144.030.2(18)	Items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities.
167	Motor Vehicles, Boats, Trailers	2012	HB 1402	144.030.2(4)	Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles.
168	Motor Vehicles, Boats, Trailers	2003	HB 600	144.025.5	Any purchaser of a motor vehicle or trailer used for agricultural use by the purchaser shall be allowed to use as an allowance to offset the sales and use tax liability towards the purchase of the motor vehicle or trailer any grain or livestock produced or raised by the purchaser. The director of revenue may prescribe forms for compliance with this subsection.
169	Medical	1978	HB 893	144.030.2(19)	Exempts all sales of insulin.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
170	Medical	1978	HB 893	144.030.2(19)	Exempts all sales of prosthetic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act.
171	Medical	1978	HB 893	144.030.2(19)	Exempts all sales of orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act.
172	Medical	1978	HB 893	144.030.2(19)	Exempts all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items.
173	Medical	1979	SB 218,	144.030.2(19)	All sales of hearing aids and hearing aid supplies.
174			HB 726		
175	Medical	1997	HB 491	144.030.2(19)	Medical oxygen added to exemption.
176	Medical	1998	SB 936	144.030.2(19)	Home respiratory equipment and accessories added to exemption.
177	Medical	1998	SB 936	144.030.2(19)	Hospital beds and accessories added to exemption.
178	Medical	1998	SB 936	144.030.2(19)	Ambulatory aids, manual and powered wheelchairs, stairway lifts added to exemption.
179	Medical	1998	SB 936	144.030.2(19)	Braille writers, electronic Braille equipment added to exemption.
180	Medical	1998	SB 936	144.030.2(19)	All sales of scooters if purchased by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently.
181	Medical	1998	SB 936	144.030.2(19)	All sales of reading machines, electronic print enlargers and magnifiers if purchased by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently.
182	Medical	1998	SB 936	144.030.2(19)	Electronic alternative and augmentative communication devices.
183	Medical	1998	SB 936	144.030.2(19)	Over-the-counter or nonprescription drugs to individuals with disabilities.
184	Aircraft	1975	SB 3	144.030.2(21)	All sales of aircraft to common carriers for storage or for use in interstate commerce.
185	Aircraft	1994	HB 1578	144.043	New light aircraft, light aircraft kits, parts or components manufactured or substantially completed within this state, when such new light aircraft, light aircraft kits, parts or components are sold by manufacturer to a purchaser who is nonresident of this state, who will transport the light aircraft, light aircraft kit, parts or components outside this state within ten days after the date of purchase, and who will register any light aircraft so purchased in another state or country.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
186	Aircraft	1996	HB 1466	144.030.2(19)	Samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples.
187	Aircraft	2008	SB 930	144.030.2(41)	All materials and replacement parts purchased for use directly upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories.
188	Aircraft	2008	SB 930	144.030.2(41)	All equipment purchased for use directly upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories.
189	Specialty	1996	SB 640	144.809	Any new or increase in any state or local sales or use tax rate, which tax or increase was not in effect on December 30, 1987, on the sale, storage, use or consumption of aviation jet fuel at or upon airports within the state of Missouri, which airports are recipients of federal grant funds, have submitted applications for or have been approved for federal grant funds, or which are otherwise eligible to apply for federal grant funds.
190	Specialty	1997	HB 491	144.014	Separate sales tax imposed on food at the rate of one percent (plus constitutional taxes of .225%). (Regular tax rate of four percent was previously imposed.) [Modified by 1999 HB 548.]
191	Specialty	1998	SB 936	144.517	Textbooks, as defined by section 170.051, RSMo, when such textbook is purchased by a student who possesses proof of current enrollment at any public or private university, college or other postsecondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences or in a professional, vocational or technical field. This exemption shall not apply to any locally imposed sales or use tax. [1999 SB 33 narrowed exemption to apply only to Missouri schools and only books required or recommended for a class.]
192	Specialty	2003	SB 11	144.049	Clothing, school supplies, computer software and personal computers or computer peripheral devices during a three day period beginning at 12:01 a.m. on the first Friday in August. Certain dollar limits apply. (Back to School Holiday)
193	Specialty	2005	HB 186	144.044	Exempts 40 percent of the purchase price of a new modular unit as defined in section 700.010.
194	Specialty	2008	SB 1181	144.526	Energy star certified new appliances with a retail value of up to &1,500 pr appliance. (April 19 to April 25 each year) (Show Me Green Holiday)

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
195	Business Transfers	1979	SB 218	144.011.1(1)	The transfer by one corporation of substantially all of its tangible personal property to another corporation pursuant to a merger or consolidation effected under the laws of the state of Missouri or any other jurisdiction.
196	Business Transfers	1979	SB 218	144.011.1(2)	The transfer of tangible personal property incident to the liquidation or cessation of a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except to the extent any transfer is made in the ordinary course of the taxpayer's trade or business.
197	Business Transfers	1979	SB 218	144.011.1(3)	The transfer of tangible personal property to a corporation solely in exchange for its stock or securities.
198	Business Transfers	1979	SB 218	144.011.1(4)	The transfer of tangible personal property to a corporation by a shareholder as a contribution to the capital of the transferee corporation.
199	Business Transfers	1979	SB 218	144.011.1(5)	The transfer of tangible personal property to a partnership solely in exchange for a partnership interest therein.
200	Business Transfers	1979	SB 218	144.011.1(6)	The transfer of tangible personal property by a partner as a contribution to the capital of the transferee partnership.
201	Business Transfers	1979	SB 218	144.011.1(7)	The transfer of tangible personal property by a corporation to one or more of its shareholders as a dividend, return of capital, distribution in the partial or complete liquidation of the corporation or distribution in redemption of the shareholder's interest therein.
202	Business Transfers	1979	SB 218	144.011.1(8)	The transfer of tangible personal property by a partnership to one or more of its partners as a current distribution, return of capital or distribution in the partial or complete liquidation of the partnership or of the partner's interest therein.
203	Business Transfers	1979	SB 218	144.011.2	The assumption of liabilities of the transferor by the transferee incident to any of the transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall not disqualify the transfer from the exclusion described in this section, where such liability assumption is related to the property transferred and where the assumption does not have as its principal purpose the avoidance of Missouri sales or use tax.
204	Agricultural	2014	SB 727	144.527	Provides a sales and use tax exemption for farm products sold at farmers markets. The exemption does not apply to farm products sold by persons or entities with sales of at least \$25,000 from participating in farmers markets.

Missouri Sales & Use Tax Exemptions as of August 1, 2016

Reference Number	Classification	Year Enacted	Bill	Statute	Description
205	Exemption & Exclusions	2015	SB 149	144.8101(11)	Creates state and local sales and use tax exemptions for data storage centers and allows municipalities to enter into loan agreements, or sell, lease, or mortgage municipal property for a technology business facility project.
206	Motor Fuel	2015	SB 231	144.030.2(43)	Motor fuel delivered to any marina within this state that sells such fuel solely for use in any watercraft, as such term is defined in section 306.010, and not accessible to other motor vehicles, is exempt from the fuel tax imposed by this chapter.
207	Manufacturing Partial Rate	2015	SB 231	144.054.5	In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section 32.085, all materials, manufactured goods, machinery and parts, electrical energy and gas, whether natural, artificial or propane, water, coal and other energy sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and other ingredients and materials inserted by commercial or industrial laundries to treat, clean, and sanitize textiles in facilities which process at least five hundred pounds of textiles per hour and at least sixty thousand pounds per week.

Source: Missouri Department of Revenue Website