

MERCHANT LICENSE INFORMATION

Missouri Law, Section 150.010 RSMo 2000, indicates that every person, corporation, co-partnership or association of persons, who deals in selling goods, wares and merchandise at any store, stand or place occupied for that purpose, is a "Merchant".

You need a Lincoln County Merchant's License if you answer yes to any of the items in the Checklist below:

- **You own or operate a business; and**
- **There is a Retail Sales Tax License issued to the business by the Missouri Department of Revenue; and**
- **The business is in Lincoln County either within or outside the city limits of any incorporated area and;**
- **Product or merchandise is sold at retail or wholesale; and**
- **You collect and remit sales tax to the Missouri Department of Revenue.**
- **If you reside in Lincoln County but engage in or conduct a temporary or transient business of selling goods you do need a Merchant's License so long as you meet the other requirements of the check list.**

A Merchant's License is issued for the calendar year of January 1 through December 31. The annual license fee is \$25.00. A business with more than one permanent location is required to obtain a separate license for each place of business. A county issued Merchant License is in addition to any city or other local business license you may need.

Along with the Merchant Application and the copy of the Missouri State Sales Tax License, **Beginning January 1, 2009, the possession of a statement from the Department of Revenue stating No Tax Is Due under sections 143.191 to 143.265 RSMo, or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or renewal of any city or county occupation license or any state license required for conducting any business where goods are sold as retail. The statement of no tax due shall be dated no longer than ninety days before the date of submission for application or renewal of the city or county license.**

***For more information on the No Tax Due letter you can call Department of Revenue Tax Clearance Department at (573)751-9268 or visit their web site at www.dor.mo.gov.**

***To find out if you are required to have a Missouri Retail Sales License for your business you can contact the Business Registration Department at (573)-751-5860, press # 5, then # 1.**

YOU DO NOT NEED A MERCHANT'S LICENSE IF:

- You are a registered motor vehicle dealer and your primary business is selling motor vehicles.
- You are physician, dentist, or veterinarian selling medicines, at either wholesale or retail, used in your practice.
- You are a farmer who grows or processes any article of farm produce or farm products on your farm **if you do not have a regular stand or place of business away from your farm.**

WHEN YOU PAY/SETUP YOU WILL NEED:

- APPLICATION FILLED OUT
- 911 FORM FILLED OUT
- COPY OF NO TAX DUE LETTER
- COPY OF MISSOURI RETAIL SALES LICENSE (ONLY IF NEW)

*****If you are No Longer in Business, please send a letter in writing stating when you closed and send the Merchant License Application back to us.**

(CASH, CHECK, CARD)

MAKE CHECKS PAYABLE TO JESSICA ZUMWALT, COLLECTOR

Lincoln County Collector
201 Main Street, Room 103, Troy, MO 63379
Office # (636)528-0316 Fax # (636)528-4340
Email: countymerchants@lincolncountycollector.com