

LICENSING REQUIREMENTS

BUSINESS LICENSING

Anyone doing business in the state of Missouri is required to register with the Secretary of State's office. At farmers' markets, the most common business forms for vendors are Limited Liability Corporations and Fictitious Names (also known as DBAs). You can contact the Secretary of State's office at (573)751-4936. For additional resources check out the Missouri Small Business Development Center, or you can call them at (573)884-1555.

SALES TAX

Businesses are required to collect and pay sales taxes on sales made in the state of Missouri. You must register with the Missouri Department of Revenue, at which time you will be assigned a sales tax number. You may register online on the Missouri Department of Revenue Website, using the Register a New Business link. Contact the Department of Revenue at (573)751-5860.

Some farmers' market sales are exempted from the sales tax requirements. Farm products are exempted if you have total annual sales of less than \$25,000.

LACLEDE COUNTY MERCHANT'S LICENSE

A Merchant's License is issued for the calendar year of January 1 through December 31, and the annual license fee is \$25.00. You will need to have your sales tax license before obtaining the Laclede County Merchant's License.

Under Missouri law, farmers selling their farm products at temporary locations, such as farmers' markets, are not considered merchants and therefore are exempt from additional municipal or county licenses, fees and taxes for selling their products, as long as the operation does not maintain a permanent location of the farm.

The merchant's license is obtained at the Laclede County Collector's Office. (417)532-4301, Fax: (417)533-7420 County Government Center, 200 N. Adams, Lebanon, MO 65536 Email: collector@lacledecountymissouri.org

ITINERANT VENDOR'S LICENSE

This license is available at no cost from the city of Lebanon. You may apply for it at Lebanon City Hall, 401 S. Jefferson. If you are selling products that require you to collect and pay sales taxes, you will need to show a copy of your sales tax license or current No Tax Due letter. There is a two to five business day turnaround once you submit the application. If you have questions about the license, you can reach the City Hall at (417)532-215