

# State of Missouri

## LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES (Civic)

Issued to:

Missouri Tax I.D.: 12572039

SIERRA CLUB MISSOURI CHAPTER  
2810 SUTTON BLVD  
MAPLEWOOD (T2) MO 63143-3010

Effective Date: 07/07/2014

Expiration Date: 07/07/2017

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(21), RSMo. This letter is issued as documentation of your organization's exempt status. The organization above must adhere to the exempt status requirements.

**As noted above, this is an expiring exemption subject to legislative changes and review by the Director of Revenue.** Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- Agents or contractors may not claim or benefit from your organization's exempt status. Contractors paying for construction materials to fulfill a contract with your organization must pay sales tax on all such materials. Only purchases of construction materials that are directly billed to your organization may be purchased exempt from sales tax.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities.
- Sales intended to raise funds, not related to the exempt function of your organization, may be exempt only if such sales are occasional or isolated sales.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov), or call 573-751-2836.

(BT 6034)