



Missouri Department of  
**Economic Development**

# **APPLICATION FOR CHAPTER 100** **STATE SALES TAX EXEMPTION**

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## **Process**

- As a discretionary incentive, a DED proposal including this exemption must be presented to the company.
- Prior to any project announcement, the company must either accept DED's proposal or submit the company and local government portions of this application to DED.
- DED may issue an approval letter based on the application and copy of the resolution or ordinance authorizing bond issuance.
- After property is transferred to the local government, and upon receipt of documentation of the bond issuance and executed lease agreement, DED will issue a certificate to be retained by the local government.

### **Contact information:**

Missouri Department of Economic Development, BCS, Development Finance  
301 West High Street, Room 770, PO Box 118, Jefferson City, MO 65102-0118

Phone: 573-522-8004 • Fax: 573-522-9462

[www.ded.mo.gov](http://www.ded.mo.gov)

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## COMPANY APPLICATION APPLICATION FOR CHAPTER 100 SALES TAX EXEMPTION FOR PERSONAL PROPERTY

BENEFITTING BUSINESS/COMPANY INFORMATION				
Company Name		FEIN		Missouri Tax ID (MITS) Number
Mailing Address (Street/PO Box)		City		State Zip Code
Project Location Address (Street/PO Box)		City		State Zip Code
County		Business NAICS		
Business Contact Name & Title			Business E-mail	
Contact Telephone		Contact Fax		
PURCHASE TRANSACTION				
Total Bond Amount		Sales Tax Rate	Amount of Personal Property	Exemption Amount
	State	4.225%		
Sales Tax Exemption Amount*	City			
	County			
Date personal property will be placed in service			(Month, day, year)	
<p>*The sales tax exemption amount is for the exemption pursuant to Section 144.054(3), RSMO, for certain tangible personal property used in the process or production purchased with the proceeds from bonds issues pursuant to Chapter 100. Do not include purchases exempt from sales tax under other exemptions, such as for tangible personal property used in manufacturing or improvements to real property/building materials. <b>The amount of personal property listed in the proposal and accepted by the company is the maximum that may be claimed.</b></p>				
DOCUMENTATION				
<input type="checkbox"/> List of anticipated personal property subject to the Chapter 100 State Sales Tax Exemption, including cost estimation and purposed use for personal property.				

- **\$5MM** material sorter
- **\$10MM** material handling system
- **\$10MM** fulfillment processing system

**CERTIFICATION**

I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:

- The information submitted by the Company to DED in connection with the Project is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The Company hereby authorizes DED to verify such information from any source;
- Neither the Company nor any person identified in the application:
  - a) Has committed a felony, is currently under indictment for a felony, or is currently on parole or probation;
  - b) Is delinquent with respect to any non-protested federal, state or local taxes or fees;
  - c) Has filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED; or
  - d) Has failed to fulfill any material obligation under any other state or federal program;
- There are no pending or threatened liens, judgments, or material litigation against the Company or any person identified on the application which is likely to have a material impact on the Company's viability;
- Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
- The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
- I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.
- I certify that the applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide the Department of Economic Development documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
- I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under section 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
- I understand that if the applicant is found to have employed an unauthorized alien, applicant maybe subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
- I understand that if the applicant is found to have employed an unauthorized alien in Missouri and did not, for that employee, examine the document(s) required by federal law, the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.
- I attest that I understand the Chapter 100 State Sales Tax Exemption.
- I hereby agree to allow representatives of the Department of Economic Development (DED), Department of Revenue, or either of their designated representatives, access to the property and applicable records as may be necessary for the administration of this program.
- I will inform DED if, at any time before project completion, there is any change to any of the certifications made herein.
- I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

I certify that I have the proper authority to execute this document on behalf of the Company and that I am authorized to make the statement of affirmation contained herein. I also realize that failure to disclose material information regarding the Company, any owners or individuals engaged in the management of the Company, or other facts may result in criminal prosecution.

<b>Applicant Signature</b>		<b>Title</b>	
<b>Print Name</b>		<b>Date</b>	
Notary Public Embosser Seal	Appeared before me this _____ day of _____, 20____, _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.		
	State of _____		County (or City of St. Louis)
	Notary Public Name	My Commission Expires	Use Rubber Stamp in Area Below
	Notary Public Signature		



## LOCAL GOVERNMENT APPLICATION APPLICATION FOR CHAPTER 100 SALES TAX EXEMPTION FOR PERSONAL PROPERTY

CITY/COUNTY ISSUING BONDS				
The bond issuer will be the <input type="checkbox"/> City or the <input type="checkbox"/> County				
Name of City/County		Contact Name & Title		FEIN
Mailing Address (Street/PO Box)			City	State      Zip Code
Contact Telephone		Contact Fax		Contact E-mail
PURCHASE TRANSACTION				
Company Name				
Total Bond Amount		Sales Tax Rate	Amount of Personal Property	Exemption Amount
	State	4.225%		
Sales Tax Exemption Amount*	City			
	County			
*The sales tax exemption amount is for the exemption pursuant to Section 144.054(3), RSMO, for certain tangible personal property used in the process or production purchased with the proceeds from bonds issues pursuant to Chapter 100. Do not include purchases exempt from sales tax under other exemptions, such as for tangible personal property used in manufacturing or improvements to real property/building materials. <b>The amount of personal property listed in the proposal and accepted by the company is the maximum that may be claimed.</b>				
DOCUMENTATION				
<input type="checkbox"/> Copy of Inducement Resolution from City/County				
CERTIFICATION				
I hereby certify the above named business project pursuant to Section 144.054(3), RSMo. The city or county takes no financial or legal obligation in this endorsement.				
Signature			Title	
Print Name			Date	
Notary Public Embosser Seal	Appeared before me this _____ day of _____, 20____,			
	_____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.			
	State of		County (or City of St. Louis)	
	Notary Public Name		My Commission Expires	Use Rubber Stamp in Area Below
Notary Public Signature				