

Missouri Law, **§150.010 RSMo**, 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".

A Henry County Merchant's License is required if:

1. You own or operate a business; *and*
2. The business is located in Henry County either within or outside the city limits of any incorporated area; *and*
3. There is a sales tax number issued to the business by the Missouri Department of Revenue; *and*
4. Product or merchandise is sold at retail; *and*
5. You collect and remit sales tax to the Missouri Department of Revenue.

If you reside in Henry 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.

You do not need a Merchant's License if:

- You are a registered motor vehicle dealer and your primary business is selling motor vehicles; or
- You are a physician, dentist, or veterinarian selling medicines, at either wholesale or retail, used in your practice; or
- You are a farmer who grows or processes any article of farm produce or farm products on your farm, as long as you do not have a regular stand or place of business away from your farm.
- You are a lawn care business which supplies the fertilizer it uses.
- You are a handyman who supplies the parts needed to do the repairs.
- You are a photographer who sells prints.
- You are a plumber who supplies parts.
- You are a landscaper who provides the plants.

The cost of a merchant license is \$25.00 annually. An application for a NEW BUSINESS can be obtained in the office of the County Collector.

Merchant License is now sent separate from your business personal property taxes. This can still be paid as one check with your personal/real estate taxes. Your PAID LICENSE will be on Goldenrod Paper for you to display in your business.

Change of Address _____

No Longer in Business, Date Closed: _____

Application must be returned in order to remove from records.

Signature of Applicant Date

Payment may be made by check, money order, or debit/credit card (in office)
Attach payment for \$25.00, made payable to Ann Julian Collector OR Henry County Collector and return to:

Ann Julian, Collector, 100 W. Franklin, Clinton, MO 64735

Please call (660)885-7207 for additional information.