



## WHO IS A MERCHANT?

Missouri Law, 150.010 RsMo 1994, states that every person, corporation, co-partnership or association of persons who deals in selling goods, wares and merchandise at any store, stand, place occupied for that purpose is a “merchant”.

## DO I NEED A SCOTT COUNTY MERCHANT’S LICENSE FOR MY BUSINESS?

*Yes, if you answer yes to all the items in the checklist below:*

- ✓ You Own or operate a business; and
- ✓ The business is conducted in Scott County either within or outside the city limits of any incorporated area.
- ✓ There is a sales tax number issued to the business by the Missouri Department of Revenue.
- ✓ Product or merchandise is sold at retail.
- ✓ You collect and remit sales tax to the Missouri Department of Revenue.

## HOW DO I OBTAIN A MERCHANT’S LICENSE?

Call the Scott County Collector’s Office at 573-5453-3548, we will be happy to answer your questions and send you an application. Or if you prefer, come by our office. You may also print and fill out the application at this site.

[See Merchant License Form](#)

After you complete the application, attaché a business or personal check \$25.00 and return it the Collector’s Office.

It is important that your state sales tax number be included on the application.

If you need more information regarding state sales taxes, please contact the Missouri Department of Revenue in Jefferson City (573) 751-5860  
You may also visit their Web site at [www.dor.state.mo.us](http://www.dor.state.mo.us) .

Your validated license will be mailed to you at the address included on the application. 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 location. A county issued Merchant's License is in addition to any city or local business license you may have.

**I DO NOT HAVE A PERMAMENT SITE FOR MY BUSINESS BUT TRAVEL FROM PLACE TO PLACE, SELLING GOODS. DO I NEED A MERCHANT'S LICENSE?**

Yes! If you engage or conduct a temporary or transient business of selling goods you must have a Merchants License, so long as you meet the other requirements of the checklist.

**YOU DO NOT NEED A MERCHANT'S LICENSE IF:**

You are a registered motor vehicle dealer and you 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.