



## SALES TAX ON MIXER TRUCKS

### **Capitol Concrete Inc. vs. The Director of Revenue, State of Missouri case regarding exemption from sales tax of mixer trucks**

The Administrative Hearing Commission of the State of Missouri held that concrete mixing trucks which are purchased to establish a new or to expand an existing concrete manufacturing business are exempt from sales tax under Section 144.030.2(5), RSMo.

Local licensing offices should have a department policy when titling and licensing mixer trucks. Refund request affidavits may be obtained at your local license and fee office or by writing DOR, P.O. Box 100, Jefferson City, MO 65102, Attn: Accounting.

With regard to new mixer trucks, the Department has indicated that it will require a documented proof that the vehicle being titled and licensed is in fact a completed mixer truck at the time of title application. This should not affect those trucks purchased as a complete unit. However, those of you purchasing a chassis and transporting it to an equipment manufacturer for modification may be required to either:

1. Pay the sales tax at time of title application and licensing. Once the vehicle has been modified, you may apply for a sales tax refund with the appropriate documentation from the equipment manufacturer that particular vehicle was modified by having a mixer unit installed; or
2. Apply for a temporary 30 day permit, transport the vehicle to the equipment manufacturer for modification, return the vehicle and apply for title and license and claim the exemption by providing the documentation from the equipment manufacturer showing that such modification took place on that vehicle.

In the event that modification takes more than 30 days, it may be advisable to seek documentation from the manufacturer when completed and apply for title and a regular license prior to the return of the truck to your business.