



## Missouri Highways and Transportation Commission Policies

**Category:** HIGHWAYS  
**Subcategory:** Construction  
**Sub-Subcategory:** Contract Administration

### SALES TAX EXEMPTION CERTIFICATES

**Related Statute:** Section 144.030 RSMo

Agreements with tax exempt entities (including cities, counties, public and private not-for-profit agencies and other charitable organizations) to allow the entities to take advantage of their sales tax exemption on materials used on roadway construction projects significantly funded by the local entities may be executed by the Director, Chief Engineer, Chief Financial Officer, Assistant Chief Engineer, State Design Engineer, General Services Director, or the Central Office General Services Managers. These staff members may delegate to others under their supervision by written authority filed in the respective division. The sales tax exemption certificate approved by the Missouri Department of Revenue will be included in the contract documents for MoDOT administered projects.

Effective Date: April 3, 2012 – EOD, Paragraph B10

Supersedes Policy Dated: January 12, 2011 - EOD

Last Reaffirmed: November 7, 2013

Date of Origin: June 4, 1999

Related Commission Minutes: June 4, 1999; January 12, 2011-EOD; April 3, 2012-EOD; November 7, 2013 – Comprehensive Policy Review.