
Business License Requirements:

Retail Merchant Business License (sale of tangible merchandise)

- Application
- Retail Sales License
- No Tax due statement from Missouri Department of Revenue (no more than 90 days old)
- Paid real property and personal property tax receipts
- Certificate of Occupancy (for new license or new location) Call Devin Lake 660-827-3000
- Appropriate fee (based on annual gross sales)
- Copy of Sedalia Fire Department Annual Inspection Report within last 12 months

The No Tax Due Statement may be obtained online at <https://dor.mo.gov/business/sales/notaxdue/> or by calling the Missouri Department of Revenue at (573) 751-9268.

Sec. 12-141. - Amount of tax and determination thereof on annual basis.

(a) Every *retail* merchant and theater operator doing *business* within the city must pay an annual *retail* merchants and theater *license* tax as of June 1 of each year, in the amount, manner and form as follows:

(1) On the first \$1,000,000.00 or less of gross *business* done, a tax of 0.06 percent (\$0.60 per \$1,000.00) of such amount, or any part thereof;

(2) On the second \$1,000,000.00 of gross *business* done, a tax of 0.045 percent (\$0.45 per \$1,000.00) of such amount, or any part thereof;

(3) On the third \$1,000,000.00 or more of gross *business* done, a tax of 0.03 percent (\$0.30 per \$1,000.00) of such amount, or any part thereof.

(b) The minimum *license* tax under this section shall be \$15.00.

(c) The annual taxes levied and to be collected under this section shall be estimated and determined on an annual tax year from June 1 to May 31 next succeeding, or from the date of commencing *business* to the next succeeding May 31.

(Code 1969, § 13-15; Code 1982, § 26-58; Ord. No. 8227, § 1, 4-6-1987; Ord. No. 10601, § 1, 4-17-2017)

***Please note that if your license for the prior year was not renewed we are required to collect a penalty (see City Code 12-28 which can be reviewed at https://library.municode.com/mo/sedalia/codes/code_of_ordinances?nodeId=CD_ORD_CH12BURETA_ARTHIOCLITA_DIV1GE_S12-28WHLIDPEDE). Please contact the Finance Office at (660) 851-7684 if you would like us to calculate the total amount due in advance.**