

RETAIL MERCHANT LICENSE CHECKLIST (sale of tangible merchandise)

The following list of documents are required to receive a City License.

- Application (Annual Declaration)
- Missouri Retail Sales License
- Certificate of No Tax Due from the MO Department of Revenue (may be obtained online at <https://dor.mo.gov/business/sales/notaxdue> or by calling (573) 751-9268)
- Paid Personal & Real Estate Property Tax Receipts from Pettis County or a Waiver
- Certificate of Occupancy (for new applicant only) (call City Codes Department at (660)827-3000 x1117)
- Passing Fire Inspection completed by the Sedalia Fire Department
- Profit and Loss Statement (Renewals Only, per City Code Sec.12-145)
- Appropriate Fee (see the Merchant License Tax Calculation Guide below)

MERCHANT LICENSE TAX CALCULATION GUIDE:

Sec. 12-141. - Amount of tax and determination thereof on annual basis.(June 1 through May 31)

(a) Every retail merchant and theater operator doing business within Sedalia City Limits 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) Bracket: On the first \$1,000,000.00 or less of gross sales, a tax of 0.06 percent (\$0.60 per \$1,000.00 of such amount, or any part thereof;

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

(3) Bracket: On the third \$1,000,000.00 or more of gross sales, 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 (gross earnings of \$25,000.00).

(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)

*Note: If your license for the prior year was not renewed we are required to collect a penalty. This is per City Code 12-28 which can be reviewed at

https://library.municode.com/mo/sedalia/codes/code_of_ordinances?nodeId=CD_ORD_CH12BURETA_ARTIIOCLITA_DIV1GE_S12-28WHLIDPEDE