

Merchant License Application

2021-2022



Merchant license renewals are due on or before October 1. All licenses are non-transferable.

Please check the appropriate classification: New Applicant Renewal Address Change

See page 2 to calculate license fee.

Business Information:

Business Name: _____

Business Address: _____

Mailing Address (if different): _____

Business Phone: _____ Type of Goods Sold: _____

Federal Tax ID #: _____ MO Tax ID #: _____

Gross receipts for the period of 12 months ending September 30, 2021, were \$ _____

Owner/Contact Information:

Name: _____ Relationship to Company: _____

Address: _____

Phone: _____ Email: _____

Can this person be contacted after business hours in the event of an emergency? **Yes** or **No** (Circle One)

If not, please provide an after hours emergency contact below for Fire and Police records.

Contact Name: _____ Phone Number: _____

Address: _____

To the City of Farmington:

I, _____, the undersigned, hereby make application for license authorizing my company to engage in such business in the City of Farmington as stated herein and agree to pay appropriate license fee and submit a Certificate of No Tax Due, and a copy of my 2020 paid receipts for personal property and/or real estate taxes for business assets only, as set forth.

THE FOLLOWING STATEMENT IS ACKNOWLEDGED BY YOUR SIGNING AND DATING: I ATTEST, UNDER PENALTY OF PERJURY, THAT I AM A CITIZEN OR NATIONAL OF THE UNITED STATES. I DO NOT AND WILL NOT KNOWINGLY EMPLOY A PERSON WHO IS AN UNAUTHORIZED ALIEN IN CONNECTION WITH THE BUSINESS FOR WHICH THIS LICENSE HAS BEEN OBTAINED.

Signature of Applicant: _____ Date: _____

Submit application, required documents & payment to:

City of Farmington
Attn: City Collector
110 W Columbia Street
Farmington, MO 63640

City Hall Business Hours:

Monday - Friday 8:00 A.M. - 4:30 P.M.
Phone Number: 573-756-1701

FOR OFFICE USE:

Paid \$ _____ Check # _____ Cash

Credit Card - Convenience Fee of \$ _____

Received on: _____ Receipt #: _____

Received by: _____

Application - Fee/Late Fee - NTD - Receipts

ACCEPTED IN PERSON ONLY



Convenience Fees Apply

MAKE CHECKS PAYABLE TO: CITY OF FARMINGTON

Merchant License Fee & Checklist

Merchant license renewals are due on or before October 1. All licenses are non-transferable.



A license fee calculator is now available for your convenience! The calculator is in an Excel format and will automatically calculate the amount due when gross receipts are entered. There is also a spot for calculating a late fee, which is applied if the application is submitted after October 20. Use the QR code to access the Business Permits and Licenses webpage, then scroll down and select the Merchant License Fee Calculator. You can also visit <https://farmington-mo.gov/business/farmington-business-permits-and-licenses/> or request the calculator by emailing abischoff@farmington-mo.gov. If you prefer to calculate the license fee manually, please follow the instructions below.

SECTION 607.070. AMOUNT OF TAX

A. Every merchant or manufacturer shall pay the City an annual license tax in an amount to be determined as follows:

1. The sum of \$.0005 of gross receipts if not in excess of one hundred thousand dollars (\$100,000.00);
2. The sum of fifty dollars (\$50.00) plus \$.0002 of gross receipts in excess of one hundred thousand dollars (\$100,000.00) but not to exceed one million dollars (\$1,000,000.00); or
3. The sum of two hundred thirty dollars (\$230.00) plus \$.0001 of gross receipts in excess of one million dollars (\$1,000,000.00)

B. The minimum license tax under this Section shall be ten dollars (\$10.00).

SECTION 607.100. FAILURE TO FILE STATEMENT, PAY TAX PROHIBITED -- PENALTY

If any merchant or manufacturer fails, neglects or refuses to provide and deliver the statement required in this Article and to pay the license tax provided for in this Article on or before the twentieth (20th) day of October in each year, he/she shall be deemed guilty of an ordinance violation and, in addition to other penalties, the City of Farmington shall assess the aggregate amount of sales of any such merchant or manufacturer at double their value to be ascertained by the best information he/she can obtain, and he/she shall also report the delinquent to the City Attorney who shall proceed against the delinquent as is provided by law. (Code 1974 §605.150(E); CC 1984 §27-85)

*To calculate the late fee, **gross receipts** are to be doubled. For example: If your application states that your gross receipts for the 12-month period are \$200,000.00 you would actually calculate the fee using \$400,000.00 as your gross receipts amount.

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| CHECKLIST | Fully Completed & Signed Merchant License Application |
| | Copy of Receipts for 2020 Personal Property Taxes paid by the business, if any. |
| | Copy of Receipts for 2020 Real Estate Taxes paid by the business, if any. |
| | Certificate of No Tax Due (From State of Missouri) |
| | Merchant License Fee |
| | Late Fee if Renewal is Submitted Later Than October 20 |

Certificate of No Tax Due Required

From the Department of Revenue

State law, section 144.083, RSMo, requires businesses to demonstrate they are compliant with state sales and withholding tax laws before they can receive or obtain certain licenses that are required to conduct business in the state. In other words, a business must show that it has “No Tax Due.” Obtaining a statement of No Tax Due is simple and quick, and it’s a free service. A tax-compliant business will be able to print its [Certificate of No Tax Due](#) within minutes. Cities or counties can verify whether a business is tax compliant, before issuing or renewing a business license. State agencies can verify whether a business is tax compliant, before issuing or renewing a business license. Business owners with questions should [contact the Department of Revenue](#).

Note, a business that makes NO retail sales is NOT required by section 144.083, RSMo, to present a Certificate of No Tax Due in order to obtain or renew its license.

The Department is committed to making this new requirement as easy as possible for political subdivisions, state agencies and taxpayers. Our goal is a process requiring as little paper as possible in order to comply with the new law. As a result, we have developed an Online No Tax Due system that will allow political subdivisions, state agencies, and business owners to access our website to quickly determine if a business has "no tax due" without requiring that piece of paper to be issued by the Department.

*Source: Missouri Department of Revenue website, <https://dor.mo.gov/business/sales/notaxdue/>

From the City of Farmington

If you are unable to provide a Certificate of No Tax Due and you have a valid Missouri Tax Identification Number, the City Collector can obtain a statement through the Online No Tax Due website. Here is how it works:

1. The City Collector of the City of Farmington will enter the provided Missouri Tax Identification Number into the Online No Tax Due system.
2. The Online No Tax Due system will access the State’s tax system, determine whether the business is in compliance and provide a message back instantly that states:
 - a. The business is in compliance and the license can be issued, or;
 - b. That the business must contact the Department of Revenue before a statement of no tax due can be issued. **If this message is received, a license will not be issued until the matter is taken care of and you provide us with a valid Certificate of No Tax Due.**

If you have questions regarding a Certificate of No Tax Due, please contact the Missouri Department of Revenue’s Taxation Division at 573-751-9268 or email taxclearance@dor.mo.gov.

Note: A Certificate of No Tax Due is generally only valid for 90 days. To avoid any delay in receiving your license, please be sure that the certificate you submit is a valid one.

If you do not have a Missouri Tax Identification Number, please contact the Business Tax Registration office with the Department of Revenue at 573-751-5860.