

BUSINESS PERSONAL PROPERTY REGISTRATION APPLICATION FOR MERCHANT AND/OR MANUFACTURER LICENSE

A merchant license or a manufacturer license may not be necessary, however, all businesses are required to file a Business Personal Property Declaration each year. This application is available for public inspection. Fill out this application and mail to the address above.

A COPY OF YOUR REGISTRATION WITH THE MISSOURI SECRETARY OF STATE'S OFFICE MUST BE INCLUDED.
MERCHANT/MANUFACTURER LICENSE FEE \$5.00 PAYABLE TO COLLECTOR OF REVENUE MUST ACCOMPANY APPLICATION.
MERCHANT LICENSE FEE ONLY APPLIES WHEN SELLING RETAIL OR WHOLESALE

PLEASE PRINT OR TYPE

Check the appropriate box: <input type="checkbox"/> New Business <input type="checkbox"/> Purchase of Existing Business <input type="checkbox"/> Other _____ If "Purchase", provide prior business name & address: _____ _____
Date Started in St. Louis County _____
Name under which the business will operate: DBA Name _____ Phone _____ Corporate Name _____ Physical Business Location (We will not accept PO Boxes, Rural Routes or Mailbox Service Locations): Street _____ <input type="checkbox"/> Commercial <input type="checkbox"/> Residential City _____ State _____ Zip _____
Mailing Address (If different from business address): Name _____ Phone _____ Street _____ City _____ State _____ Zip _____
Check type of Business: <input type="checkbox"/> Retail <input type="checkbox"/> Manufacturing <input type="checkbox"/> Service <input type="checkbox"/> Wholesale <input type="checkbox"/> Other _____
Will you be selling any type of product? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, MO Sales Tax ID# _____
Check type of Ownership: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC
Name of Representative or Owner to contact: Name _____ Phone _____ Street _____ Title _____ City _____ State _____ Zip _____
Describe the Business Activity.

Signature: _____ Date: _____

MERCHANT DEFINED

RSMo. 150.010 states, "Every person, corporation, co-partnership or association of persons, who shall deal in the selling of goods, wares and merchandise at any store, stand, or place occupied for that purpose, is declared to be a **"merchant"**. Every person, corporation, co-partnership or association of persons doing business in this state shall, as a practice in the conduct of such business, make or cause to be made any wholesale or retail sales of goods, wares and merchandise to any person, corporation, co-partnership or association of persons, shall be deemed to be a merchant whether said sales be accommodation sales, whether they be made from a stock of goods on hand or by ordering goods from another source."

OCCUPANCY PERMIT AND ZONING INFORMATION

Nonresidential use of property located in the unincorporated area of the County requires an occupancy permit. The issuance of a Merchant or Manufacturer license does not authorize the occupancy of building space. For information concerning an occupancy permit; call the St. Louis County Department of Public Works at 615-5184.

If your business is located in an incorporated area of St. Louis County, contact the local city hall to find out if there are any other types of licenses required by local municipality.

Please note that the St. Louis County Zoning Ordinance Section 1003.020-3(47) places some restrictions on a business operating out of a home (Home Occupation). There shall be no signs nor any display that will indicate from the exterior of the building that it is being utilized, in whole or in part, for any purpose other than that of a dwelling; also there shall be no stock in trade or commodity sold upon the premises.

The issuance of a Merchant or Manufacturer license does not imply that the use of the property meets local zoning requirements. For information regarding zoning, contact the St. Louis County Department of Public Works at 615-2525.

STARTING A BUSINESS IN ST LOUIS COUNTY

All businesses operating in St. Louis County are required to register with the St. Louis County Department of Revenue. (See attached form.) You must also submit a copy of proof of registration with the State of Missouri in one of the following forms: Registration of Fictitious Name, Certificate of Incorporation, or the Certificate of Organization with the Secretary of State's office. After submitting the required forms, the business will be placed on the tax rolls for assessment purposes.

Will you be using a fictitious name (DBA) for the business—any name other than your own?

Will you operate as a Sole Proprietor, Corporation, Partnership, or other?

Sole proprietors that reside out of state must also register their business with St. Louis County.

Any person or entity that is doing business under a name other than its true legal name must register that **fictitious name** with the Secretary of State. All Missouri corporations, limited liability companies, limited partnerships and limited liability partnerships are required to register with the Secretary of State. In most cases foreign entities are required to register, however, you may want to consult with an attorney or an accountant to determine if your business meets one of the exemptions. A copy of your registration must accompany this form.

Do I need or where do I obtain a State ID?

Please contact the Missouri Dept of Revenue for Business Tax registration.

Where will your business be located? Is it in unincorporated St. Louis County or within a municipality?
Is it in your home or a commercial location?

If your business is in your home, and in an incorporated area, you must contact your city hall for the rules and regulations for a home based business.

If your business is in your home, and in an unincorporated area, you will need to contact the St. Louis County Dept of Public Works for the rules and regulations of a home-based business.

If your business is at a commercial location, please contact St. Louis County Dept of Public Works and your local city hall if in incorporated St Louis County.

What kind of business will you be operating?

You must obtain a Merchants/Manufacturer's License from St. Louis County, if you will be selling a tangible item or manufacturing a product. Your local city hall may require a separate license also.

If you are planning to purchase goods wholesale for resale, you will require a **Retail Sales License** obtainable from the Missouri State Department of Revenue.

HELPFUL NUMBERS & WEBSITES

Missouri Business Portal	866-870-6500	www.business.mo.gov
Secretary of State	314-340-7490	www.sos.mo.gov
State Department of Revenue	314-877-0177	www.dor.mo.gov
St Louis County Economic Council	314-615-7663	www.slcec.com
(Free small business start-up package)		
St. Louis County Dept of Public Works	314-615-5184	www.stlouisco.com

IMPORTANT NOTICE REGARDING PERSONAL PROPERTY

All Businesses and Individuals owning, holding or controlling tangible personal property are required by Missouri State Law to file a personal property declaration.

Every individual person owning, holding or controlling tangible personal property on January first is liable for taxes. Individually owned personal property is assessed where the owner resides. Vehicles are valued using N.A.D.A. guidebooks. Household goods are exempt. There is a penalty for failure to file a timely declaration. Refer to state statutes 137.075, 137.090, 137.115, 137.340, and 137.345.

All businesses, corporations, partnerships, proprietorships or associations owning, holding or controlling tangible personal property on January first are liable for taxes. All tangible business personal property is declared and assessed annually in St Louis County. Corporate property, including leased property, is assessed where it is located. There is a penalty for failure to file a timely declaration. Refer to state statutes 137.075, 137.090, 137.115, 137.340, and 137.345.

All leased property, including leased vehicles, located in St Louis County must be declared and assessed each year. Corporate property is assessed where it is located. Leased vehicles are assessed where the driver lives. There is a penalty for failure to file a timely declaration. Refer to state statutes 137.095, 137.340, and 137.345.

**IF YOU HAVE ANY QUESTIONS, PLEASE CALL THE ST. LOUIS COUNTY
DEPARTMENT OF REVENUE.**

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| 1. Information for individuals regarding vehicles: | 314-615-5500 |
| 2. Information for businesses, merchants or manufacturers: | 314-615-5104 |
| 3. Information for leased equipment: | 314-615-5106 |
| 4. Information for leased vehicles: | 314-615-5102 |