



2026 MERCHANT'S LICENSE APPLICATION

Effective January 1 through December 31.

Must complete separate applications for **each business location**.

Please see reverse side for more information.

**MISSOURI SALES TAX NUMBER
REQUIRED**

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OWNER INFORMATION

Legal Name _____

Ownership Type Sole Proprietor Partnership Corporation LLC Other

Principal Address _____
Street City State Zip Code

Phone Number () _____

BUSINESS INFORMATION

Business Name (DBA) _____

Business Model Retail Wholesale Service Nature of Business _____

Business Location within Boone County _____
Street City State Zip Code

Location Phone Number () _____ Location Date Opened / /
MM DD YYYY

Yes No **Are you taking over a business currently operating at your business address (Buyout)?**

CONTACT INFORMATION

Contact Name _____ Contact Title _____


Contact Phone Number () _____


Contact E-mail _____


Mailing Address for License Renewal _____
Street City State Zip Code


Signature _____ Date _____


Payment of \$25.00 by check or money order payable to Boone County Collector.

 Brian McCollum, Boone County Collector
801 E. Walnut, Room 118
Columbia, MO 65201-4890

 (573) 886-4285

 boonemo.gov/collector/

 Monday - Friday
8:00 a.m. - 5:00 p.m.

 Corner of 9th & Ash St.

MERCHANT'S LICENSE REQUIRED

The business is **REQUIRED** to have a Merchant's License if all the following are true:

- The business is located within Boone County.
- The business was issued a Missouri Sales Tax Number by the Missouri Department of Revenue.
- The business collects and remits sales tax to the Missouri Department of Revenue for product or merchandise sold at retail or wholesale.

Temporary or transient businesses are also required to have a Merchant's License if all the above are true.

Missouri Revised Statute, §150.010 RSMo 2016, indicates that every person, corporation, co-partnership or association of persons, who deals in selling goods, wares, and merchandise at any store, stand, or place occupied for that purpose, is a merchant.

MERCHANT'S LICENSE EXEMPTIONS

- Registered motor vehicle dealers whose primary business is selling motor vehicles.
- Physicians, dentists, or veterinarians selling medicines in their practices.
- Farmers who grow or process any article of farm produce or farm products on their farms, as long as they do not have a regular stand or place of business.

OBTAINING A MERCHANT'S LICENSE

1. Obtain a Missouri Sales Tax Number from the Missouri Department of Revenue.
 - Visit dor.mo.gov/register-business/
 - Call 573-751-5860
 - E-mail businesstaxregister@dor.mo.gov
2. Complete and return the Boone County Merchant's License application, including a payment of \$25.00, to the Boone County Collector of Revenue.

CITY BUSINESS LICENSE

If the business is located within city limits, contact the City Clerk to determine if a city business license is required.

Ashland	573-657-2091	ashlandmo.us
Centralia	573-682-2139	centraliammo.gov
Columbia	573-874-7378	como.gov
Hallsville	573-696-3885	hallsvillemo.org
Harrisburg	573-874-0138	
Hartsburg	573-657-4529	
Rocheport	573-698-3245	rocheportmo.gov
Sturgeon	573-687-3321	sturgeon-mo.org

ADDITIONAL INFORMATION

- Merchant's licenses are issued for the calendar year: January 1 through December 31.
- Merchant's licenses have an annual renewal fee of \$25.00.
- Each business location must have separate Merchant's Licenses.
- State of Missouri requirements must be satisfied before a Boone County Merchant's License can be issued.