



Missouri Highways and Transportation Commission Policies

Category: HIGHWAYS
Subcategory: Construction
Sub-Subcategory: Contract Administration

Related Statute: Section 144.030 RSMo

SALES TAX EXEMPTION CERTIFICATES

Agreements with tax exempt entities (including cities, counties, public and private not-for-profit agencies and other charitable organizations) to allow the entities to take advantage of their sales tax exemption on materials used on roadway construction projects significantly funded by the local entities may be executed by a member of the Executive Committee, the State Design Engineer, or the General Services Director. The sales tax exemption certificate approved by the Missouri Department of Revenue will be included in the contract documents for MoDOT administered projects.

Executive Committee

For purposes of this policy the term Executive Committee includes the individuals who fill the positions of Director, Deputy Director/Chief Engineer, Assistant Chief Engineer, Chief Safety and Operations Officer, Chief Administrative Officer, and Chief Financial Officer.

Effective Date: November 6, 2019
Supersedes Policy Dated: April 3, 2012 – EOD, Paragraph B10
Last Reaffirmed: November 7, 2013
Date of Origin: June 4, 1999
Related Commission Minutes: June 4, 1999; January 12, 2011-EOD; April 3, 2012-EOD; November 7, 2013 – Comprehensive Policy Review; November 6, 2019 – comprehensive policy review.