

chemicals used or consumed in manufacturing, processing, compounding, mining, or producing any product or used in research and development related to manufacturing, processing, compounding, mining, or producing any product from state tax and local use tax, but not local sales tax.

For additional information regarding exemptions in the state of Missouri, please refer to [Section 144.030 RSMo](#).

[back to top](#)

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### **What can be purchased with the common carrier exemption?**

In general, materials, replacement parts, and equipment purchased for use directly upon and for the repair and maintenance or manufacture of, motor vehicles, boat/vessel, railroad rolling stock, or aircraft engaged as common carriers of persons or property, are not subject to tax.

Materials, replacement parts, and equipment which qualify for the exemption include, but are not limited to, grease, motor oil, antifreeze, fuel additives, paint for body work, radio repair parts purchased for use on the vehicle, and power take-off (PTO) units which are attached to the transmission.

[back to top](#)

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### **Are federal employees required to have an exemption letter in the name of the agency they are representing?**

No. The federal government is exempt by the Constitution and not required to obtain an exemption letter. Exemption letters are issued to federal agencies only as a courtesy. Persons claiming to be a federal employee should be able to produce identification as to their employment status and may only purchase exempt on behalf of the government.

[back to top](#)

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### **Is medical grade oxygen subject to Missouri sales tax?**

Sales of medical grade oxygen are exempt from Missouri sales tax.

[back to top](#)

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