

**FINANCIAL OPERATION**

**Policy 3450**  
**(Regulation 3450)**

**Accounting and Reporting**

**Sales Tax**

Pursuant to Chapter 144, R.S.Mo., school districts are exempt from Missouri sales and use tax on purchases. All sellers or vendors shall be furnished a copy of the official State of Missouri Tax Exemption Letter by the Finance Office at the time a purchase order is delivered.

Administrators, teachers, or other school staff who have been authorized to make purchases for the District from local retail dealers will provide a copy of the tax-exempt letter to such dealer at time of purchase.

District representatives are prohibited from using the District tax-exempt letter for purchase of articles for personal use.

**Newburg R-2 Schools**  
**APPROVED: September 15, 2005**