

**INDUSTRY GUIDANCE**

<b>Category:</b> Advertising	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Advertising Tax Matrix	<b>Effective Date:</b> 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by advertising companies are summarized below. While this document provides general information as to the taxability of sales and purchases of tangible personal property and labor services by businesses in the advertising industry, it may not necessarily cover every situation as the taxability may depend on facts and circumstances around the specific transaction. Should a more definitive determination be desired, businesses may request a letter ruling from the Department. [MODOR Letter Ruling Page](#)

***This list is not all-inclusive.***

Missouri sales or use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Missouri sales or Missouri consumer's use tax must be paid to the vendor or accrued and remitted directly to the Missouri Department of Revenue. Purchases from Missouri vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Missouri consumer's use tax return.

<b>Sales by Advertising Companies:</b>	<b>Taxable/Exempt</b>
Specialty advertising	Taxable
Business cards	Taxable
Banners, posters, and signs not promoting sales of items	Taxable
Banners, posters, and signs promoting sales of items	Exempt
Business signage, logos, and stationary designs	Taxable
Business directories including yellow pages	Taxable
Printed materials promoting sales of products and services, including but not limited to fliers, handouts, brochures, and sales promotion materials	Exempt
Direct mail and direct marketing materials (not distributed by mail) promoting sales of products and services	Exempt
Radio commercials, including film and video cassettes	Exempt
Television commercials, including film and video cassettes	Exempt
Audio or visual commercials for promotional or merchandising purposes	Exempt
Print media advertising, including magazine ads, newspaper ads, periodical ads, trade journal ads, publication ads, book ads, other printed material, and newspaper inserts	Exempt
Corporate advertising	Exempt

AUDIT SERVICES

**ADVERTISING**

TAX MATRIX

<b>Purchases by Advertising Companies:</b>	<b>Taxable/Exempt</b>
Books, newspapers, and magazine subscriptions	Taxable
Canned software and software upgrades to maintain or update software delivered via CD Rom	Taxable
Canned software provided via electronic download through the internet	Exempt
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Lease or rental of any copier, fax, vehicle etc.	Taxable
Copiers, scanners, printers, and fax machines	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment etc.	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Donations of tangible personal property	Taxable
Uniforms	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment etc.	Exempt