

INDUSTRY GUIDANCE

Category:	Electrical Companies	Tax Type:	Sales & Use Tax
Brief Description:	Electrical Companies Tax Matrix	Effective Date:	05-27-2023

The taxability of sales and purchases of tangible personal property and labor services by electrical 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 electrical 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.

Sales by Electrical Companies:	Taxable/Exempt
Installation of ceiling fans, washer and dryers, circuit breakers, electrical panels, switches, transformers, exhaust fans, and other electrically powered items	Exempt
Sales of electrical components	Taxable
Wiring, cabling, and rewiring services	Exempt
Sales of real property such as pools and hot tubs including all wiring and installation	Exempt
Smoke and carbon monoxide detector (hard wired)	Exempt
Smoke and carbon monoxide detector (nailed to wall)	Taxable
Safety inspection of existing electrical wiring and electrical equipment	Exempt
Installation of street lights, such as city lights	Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable

Purchases by Electrical Companies:	Taxable/Exempt
Items purchased for resale	Exempt
Equipment and tools used in the course of business including but not limited to: tape measure, pliers, level, flashlight, wire crimper, screwdrivers, multimeter, wire stripper, fish tape, non-contact voltage detector, etc.	Taxable
Wiring purchased to install in customer's homes, offices, warehouses, etc.	Taxable
Purchases of products that will be resold as real property (with installation)	Taxable
Purchases of products that will be resold at retail (without installation)	Exempt
Smoke and carbon monoxide detector (to be sold as hard wired)	Taxable
Smoke and carbon monoxide detector (to be sold as nailed to wall)	Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Copiers, scanners, desktop and laptop computers, monitors, printers, and fax machines	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Pre-printed forms, signage, printer paper, receipt books, pamphlets	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
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
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	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, pens, clothing, balloons, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt

AUDIT SERVICES

ELECTRICAL COMPANIES

TAX MATRIX

Purchases by Electrical Companies (continued):	Taxable/Exempt
Donations of tangible personal property	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Repair parts for company vehicle used to plow snow from parking lots, driveways etc.	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt
Shipping, delivery, freight and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	Taxable