

**INDUSTRY GUIDANCE**

<b>Category:</b> Fishing Lodges	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Fishing Lodges Tax Matrix	<b>Effective Date:</b> 10-4-2023

The taxability of sales and purchases of tangible personal property and labor services by fishing lodges 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 fishing 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 Fishing Lodges:</b>	<b>Taxable/Exempt</b>
Sales of tangible personal property including but not limited to: fishing rods, poles, lures, backpacks, coolers, tackle accessories, clothing, and various other fishing gear and accessories	Taxable
Sales of fishing licenses	Exempt
Charges for guided or non-guided fishing	Taxable
Fishing instruction classes	Exempt
Fishing tournaments (entry classes, cost of tickets, etc.)	Taxable
Charges for fishing, boating, or other water related activities	Taxable
Fish processing (filleting, deboning, freezing etc.)	Exempt
Worms and other live bait that are not a food source	Taxable
Live bait that is an aquatic product such as worms, minnows, crawdads, and other small fish	Exempt
Plastic and rubber fishing bait	Taxable
Cabin, cottage, and condo rentals	Taxable
Cable TV service in cabins, cottages and condos	Exempt

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<b>Sales by Fishing Lodges (continued):</b>	<b>Taxable/Exempt</b>
Telephone service in cabins, cottages, and condos	Taxable
Charges for internet access	Exempt
Boat rentals where lodge paid tax on boat purchases directly to a vendor or through a tax return	Exempt
Boat rentals where lodge did not pay tax on boat purchases	Taxable
Automobile parking charges	Exempt
Sales of books on fishing and other topics	Taxable
Food & drink	Taxable
Bottled Water	Taxable (reduced food tax rate)
Cold drinks & cold sandwiches	Taxable (reduced food tax rate)
Hot coffee & hot sandwiches	Taxable
Ice	Taxable (Reduced Food Rate)
Gift cards & gift certificates	Exempt

<b>Purchases by Fishing Lodges:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Food to be sold to customers	Exempt
Inventory withdrawn to be given away or used by the lodge	Taxable
UTV (Utility Task Vehicles) used on lodge property, for some farm use	Exempt
UTV (Utility Task Vehicles) used on lodge property, not for any farm use	Taxable
ATV (All Terrain Vehicles) used on lodge property (sales tax is paid when licensed and titled)	Taxable
Tractors and other equipment, as well as supplies, used for landscaping of lodge property and cultivating planting of food plots for the hunts, not used for any farm use	Taxable
Tractors and other equipment used for farm use	Exempt
Boats which lodge intends to rent and collect sales tax on the rental	Exempt

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<b>Purchases by Fishing Lodges (continued):</b>	<b>Taxable/Exempt</b>
Boats except for those which the lodge intends to rent and collect tax on the rental	Taxable
Feed for fish	Exempt
Aquatic live fishing bait, including but not limited to minnows, crawdads, crayfish, and other small fish	Exempt
Plastic and rubber fishing bait to be sold to customers	Exempt
Fish to be potentially caught during fishing activities	Exempt
Plants to be installed in ground by purchaser	Taxable
Disposable items provided to lodge guests in the rooms including soap, lotions, shampoo etc.	Exempt
Bedding, sheets, furniture, microwaves, coffee makers etc. for lodges, cabins, and cottages used by guests	Taxable
Repairs and maintenance of fishing gear (services)	Exempt
Repairs and maintenance of fishing gear (parts)	Taxable
Furniture for office, guest rooms, common areas, etc.	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Office supplies such as forms, staplers, paper, pens, pencils, labels, ink, toner, ribbon cartridge, etc.	Taxable
Employee breakroom items including microwave, refrigerator, etc.	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Computer & internet equipment	Taxable
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable

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<b>Purchases by Fishing Lodges (continued):</b>	<b>Taxable/Exempt</b>
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
Uniforms	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt