

AUDIT SERVICES

## FURNITURE SALES & REPAIR

TAX MATRIX

### INDUSTRY GUIDANCE

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

The taxability of sales and purchases of tangible personal property and labor services by furniture sales and repair 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 this 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 Furniture &amp; Repair Companies:</b>	<b>Taxable/Exempt</b>
Furniture sold in-store to customers	Taxable
Furniture purchased online and picked up at the store's in state location	Taxable
Furniture purchased from in-state store and shipped directly from manufacturer via third party common carrier to customer's residence in Missouri	Taxable
Furniture purchased from in-state store's e-commerce website but shipped directly from manufacturer via third party common carrier to customer's residence in Missouri	Taxable
Furniture purchased from in-state store's e-commerce website but shipped directly from manufacturer via third party common carrier to customer's residence out-of-state	Exempt
Furniture purchased from in-state store and is shipped directly from manufacturer to out-of-state residence	Exempt
Furniture purchased from in-state store and delivered from stores out of state location via their own delivery truck to the customer's residence in Missouri	Taxable
Optional warranty, maintenance and service agreements	Exempt

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Repair labor	Exempt
Repair services to real property	Exempt
Furniture built and installed as part of real property	Exempt
Installation	Taxable
Delivery fees from third party to retailer, which are passed on to customer (inbound freight)	Taxable
Furniture purchased in store with instructions to ship to out of state location	Exempt
Shipping (separately stated)	Exempt
Handling (separately stated)	Taxable
Combined shipping & handling	Taxable
Gift certificates	Exempt
Tangible personal property purchased with gift card	Taxable
Sales made to exempt organizations and the organization provided an exemption certificate or exempt letter	Exempt

Purchases by Furniture & Repair Companies:	Taxable/Exempt
All furniture purchased for resale	Exempt
Machinery, equipment, and materials used in the manufacturing, processing, or producing of furniture	Exempt
Tools and equipment used in the course of repair business including but not limited to: brushes, drills, spray gun, chisels, caning tools, sander, sand paper, bar clamps, hammers, tape measures, putty knives, blades, screwdrivers, various saws such as: scroll, hack, coping, saber, & meter saws	Taxable
Upholstery fabric used for creation of furniture	Exempt
Upholstery fabric used for repair of furniture	Taxable
Bar code scanners, cash registers, and cash register supplies	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bins, drying racks, packing/moving blankets, drop cloths, etc.	Taxable

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<b>Purchases by Furniture &amp; Repair Companies (continued):</b>	<b>Taxable/Exempt</b>
Furniture & fixtures including but not limited to: desks, lights, tables, chairs, plants, planters, artwork, signs, etc. for business use	Taxable
Repair parts to real property	Taxable
Uniforms & shoes	Taxable
Janitorial type supplies	Taxable
Trash & cleaning services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Promotional items including but not limited to: calendars, mugs, clothing balloons etc.	Taxable
Donations of tangible personal property	Taxable
Office supplies such as: office forms, staplers, paper, pens, pencils, labels, ink, toner, and ribbon cartridge	Taxable
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
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
Computer & internet equipment	Taxable
Pest control services	Exempt
Lease or rental of any copier, fax, vehicle etc.	Taxable
Streaming music services	Exempt