

**INDUSTRY GUIDANCE**

<b>Category:</b> Tanning Salons	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Tanning Salons Tax Matrix	<b>Effective Date:</b> 1-31-2023

The taxability of sales and purchases of tangible personal property and labor services by tanning salons 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 tanning 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 Tanning Salons:</b>	<b>Taxable/Exempt</b>
UV light and spray tanning services	Exempt
Gift certificates	Exempt
Tanning lotions, accelerators, and after tan moisturizers	Taxable
Protective eyewear	Taxable
Swimwear or any branded merchandise	Taxable
Sandals	Taxable
Body jewelry	Taxable
Body stickers	Taxable
Teeth whitening kits	Taxable
Drinks and snacks	Taxable

## TANNING SALONS

<b>Purchases by Tanning Salons:</b>	<b>Taxable/Exempt</b>
Items purchased for resale including but not limited to: tanning lotions, oils, creams, body stickers, body jewelry, teeth whitening kits, and shoes	Exempt
Tanning beds, canopies, spray booths, washers, dryers, and teeth whitening systems	Taxable
Spray tanning supplies	Taxable
Replacement parts and light bulbs	Taxable
Consumable supplies including but not limited to: sanitizing solutions, laundry detergents, reusable towels, shower caps, disposable wipes, hand soap, hand sanitizer, membership cards, appointment books, pillows, robes, and stereo equipment	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
Shelving, display racks, checkout counters, credit card readers, storage cabinets, display cases, bar code scanners, cash registers, cash register supplies, bins, boxes, etc.	Taxable
Body stickers, jewelry, foam sandals, or other items provided to customer free of charge	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Break room supplies such as microwaves, refrigerators, tables, chairs and paper products	Taxable
Books, newspaper, and magazine subscriptions	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
Utilities	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

AUDIT SERVICES

## TANNING SALONS

TAX MATRIX

<b>Purchases by Tanning Salons (continued):</b>	<b>Taxable/Exempt</b>
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Uniforms	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
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt