

INDUSTRY GUIDANCE

Category:	Janitorial Services	Tax Type:	Sales & Use Tax
Brief Description:	Janitorial Services Tax Matrix	Effective Date:	11-10-2022

The taxability of sales and purchases of tangible personal property and labor services by janitorial 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 services 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 Janitorial Services:	Taxable/Exempt
Commercial cleaning services for commercial buildings such as office spaces, schools, community buildings, etc.	Exempt
Janitorial cleaning services	Exempt
Residential house cleaning services	Exempt
Carpet cleaning services	Exempt
Window cleaning services	Exempt
Sanitization and disinfectant cleaning services	Exempt
Pressure washing services	Exempt

AUDIT SERVICES

**JANITORIAL
SERVICES**

TAX MATRIX

Purchases by Janitorial Services:	Taxable/Exempt
Materials, supplies, tools, or other equipment for use in providing various contract cleaning services	Taxable
Chemicals and cleaning products such as abrasives, acids, detergents, degreasers, soap, paper towels, toilet paper, deodorizer items, etc. used to perform cleaning services	Taxable
Chemicals and cleaning products taken from inventory for own use	Taxable
Cleaning equipment used to perform the sale of cleaning services including but not limited to: mops, brooms, cleaning rags, dusters, vacuums, scrubbers, sweepers, carpet extractors, etc.	Taxable
Safety equipment such as gloves, safety glasses, ear plugs, etc.	Taxable
Rental/lease of cleaning equipment used to perform the sale of cleaning services	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
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Copiers, scanners, computers, 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, pens, 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
Shelving, display racks, checkout counters, storage cabinets, display cases, scanners, cash drawers, bins and boxes, 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

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JANITORIAL SERVICES

TAX MATRIX

Purchases by Janitorial Services (continued):	Taxable/Exempt
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Uniforms	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt