

**INDUSTRY GUIDANCE**

<b>Category:</b> Marinas	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Marinas Tax Matrix	<b>Effective Date:</b> 10-24-2023

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

**Note:** *Floating boat docks are tangible personal property, and not considered real property.*

<b>Sales by Marinas:</b>	<b>Taxable/Exempt</b>
Boats, watercraft trailers, jet skis, and waverunners	Taxable (tax is due when titled)
Services instructing people on how to operate and use the watercraft	Exempt
Boating related merchandise including but not limited to apparel, koozies, hats, shirts, etc.	Taxable
Boat, jet skis, waverunners and trailer storage charges	Exempt
Floating boat dock and slip rentals (long or short term), where tax was not paid at time of purchase	Taxable
Floating boat dock and slip rentals (long or short term), where tax was paid at time of purchase	Exempt
Gasoline for boats	Exempt
Rentals of canoes, paddleboards, and kayaks where tax was not paid at time of purchase	Taxable
Rentals of canoes, paddleboards, and kayaks where tax was paid at time of purchase	Exempt
Sales of canoes, paddleboards, and kayaks	Taxable
Cabin or room rentals	Taxable
Gift shop sales which exclude food items	Taxable
Gift shop sales which include food items	Taxable (reduced food tax rate)
Restaurant sales	Taxable
Maps	Taxable
Covers	Taxable

<b>Sales by Marinas (continued):</b>	<b>Taxable/Exempt</b>
Paints, cleaners, and boat accessories	Taxable
Fuel additives and oils	Taxable
Pumps	Taxable
Pumping services	Exempt
Safety equipment including life jackets, flares, fire extinguishers, etc.	Taxable
Separately stated finance charges on boat sales	Exempt
Tires, batteries, and accessories	Taxable
Repair labor and diagnostics	Exempt

<b>Purchases by Marinas :</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Repair and replacement parts for floating boat docks to be rented where tax was paid on dock at time of purchase	Taxable
Repair and replacement parts for floating boat docks to be rented where tax was not paid on dock at time of purchase	Exempt
Shop supplies	Taxable
Tools and equipment for repairing boats	Taxable
Equipment to perform pumping services	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, 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

<b>Purchases by Marinas (continued):</b>	<b>Taxable/Exempt</b>
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Donations of tangible personal property	Taxable
Security monitoring services	Exempt
Security cameras & other security related equipment	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
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
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