

INDUSTRY GUIDANCE

Category: Hunting Lodges	Tax Type: Sales & Use Tax
Brief Description: Hunting Lodges Tax Matrix	Effective Date: 8-21-2023

The taxability of sales and purchases of tangible personal property and labor services by hunting 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 hunting 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 Hunting Lodges:	Taxable/Exempt
Sales of tangible personal property including but not limited to: bows, firearms, hunting clothes, backpacks, binoculars, safety items, hunting gear, and various other hunting accessories	Taxable
Sales of hunting licenses	Exempt
Charges for guided or non-guided hunting	Taxable
Cabin rentals	Taxable
Instruction classes on hunting and safety	Exempt
Sales of books on hunting and other topics	Taxable
Charges for skeet shooting, sporting clays, trap shooting, and various other competitions and skilled events using shotguns	Taxable
Bird cleaning services	Exempt
Field dressing and processing of deer and other animals	Exempt
Food & drink	Taxable
Gift cards & gift certificates	Exempt

AUDIT SERVICES

**HUNTING
LODGES**

TAX MATRIX

Purchases by Hunting Lodges:	Taxable/Exempt
Items purchased for resale	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Inventory withdrawn to be given away or used by the lodge	Taxable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
Purchase of animals	Taxable
Clay pigeons and targets used in sporting events	Exempt
Feed for animals being hunted	Taxable
Packaging for field dressing meats etc.	Taxable
Plants to be installed in ground by purchaser	Taxable
Disposable items provided to lodge guests in the rooms including soap, lotions, shampoo etc.	Exempt
Repairs and maintenance of hunting gear (Parts)	Taxable
Repairs and maintenance of hunting gear (Services)	Exempt
Furniture for office, guest rooms, common areas, etc.	Taxable
Bedding, sheets, furniture, etc. for both the lodge and cabins	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

AUDIT SERVICES

HUNTING LODGES

TAX MATRIX

Purchases by Hunting Lodges (continued):	Taxable/Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	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
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