

INDUSTRY GUIDANCE

Category: Plumbing Companies	Tax Type: Sales & Use Tax
Brief Description: Plumbing Companies Tax Matrix	Effective Date: 01-09-2024

The taxability of sales and purchases of tangible personal property and labor services by plumbing 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 plumbing 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 Plumbing Companies:	Taxable/Exempt
Tangible personal property to be installed in customer's real property, including but not limited to; sinks, toilets, bathtubs, faucets, basins, vanity medicine cabinets, showers, bidets, urinals, hot water heaters & systems, dishwashers, sump pumps, and various other piping systems and fixtures	Exempt
Plumbing items sold at retail without installation	Taxable
Drainage services including clogged drain repairs and obstruction removal	Exempt
Labor charges to cap a water line	Exempt
Repair parts installed in customer's real property, including but not limited to; sinks, toilets, bathtubs, faucets, basins, vanity medicine cabinets, showers, bidets, urinals, hot water heaters & systems, dishwashers, sump pumps, and various other piping systems and fixtures	Exempt
Shop supplies used in plumbing repairs	Exempt
Flooded basement water removal and cleanup	Exempt
Overnight or emergency fee charges	Exempt
Maintenance contract or annual contract sales	Exempt
Sales of water softeners and water filters	Taxable
Separately stated labor to install water softeners and water filters	Exempt

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Sales by Plumbing Companies (continued):	Taxable/Exempt
Shipping, delivery, freight, and postage charges associated with sales at retail	Exempt
Handling charges associated with sales at retail	Taxable
Combined shipping & handling associated with sales at retail	Taxable
Separately stated reimbursement for inbound freight associated with sales at retail	Taxable

Purchases by Plumbing Companies:	Taxable/Exempt
Items purchased for resale	Exempt
Tangible personal property to be installed in customer's real property, including but not limited to; sinks, toilets, bathtubs, faucets, basins, vanity medicine cabinets, showers, bidets, urinals, hot water heaters & systems, dishwashers, sump pumps, and various other piping systems and fixtures	Taxable
Purchases of tangible personal property to be installed in customer's real property, only if the work is being done for a tax exempt or government entity that has provided a project exemption certificate. Tax exempt entities can include, but are not limited to, schools, churches, certain hospitals, federal, state, or local government entities etc.	Exempt
Repair parts installed in customer's real property, including but not limited to; sinks, toilets, bathtubs, faucets, basins, vanity medicine cabinets, showers, bidets, urinals, hot water heaters & systems, dishwashers, sump pumps, and various other piping systems and fixtures	Taxable
Equipment and tools used in the course of business including but not limited to: plungers, hacksaws, pliers, augers, wrenches, pipe cutters, soldering equipment, power tools, diagnostic tools, leak detection equipment, drain cameras, etc.	Taxable
Parts purchased to fulfill maintenance contracts or annual contracts	Taxable
Shop supplies used or consumed by plumber	Taxable
Equipment and chemicals to unclog drains	Taxable
Water softeners and water filters purchased for resale to customers	Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, 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

AUDIT SERVICES

PLUMBING COMPANIES

TAX MATRIX

Purchases by Plumbing Companies (continued):	Taxable/Exempt
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
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
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
Repair parts for company vehicle used to plow snow from parking lots, driveways 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
Inbound freight reimbursement, which was paid by seller to third party, that is a separate line item on the seller's sales invoice	Taxable