

INDUSTRY GUIDANCE

Category: Publishers	Tax Type: Sales & Use Tax
Brief Description: Publishers Tax Matrix	Effective Date: 9-18-2023

The taxability of sales and purchases of tangible personal property and labor services by publishers 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 publishing 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 Publishers:	Taxable/Exempt
Sales of magazines, books, newspapers and other publications transferred in tangible form	Taxable
Sales of magazines, books, newspapers and other publications which are delivered electronically	Exempt
Sales of advertising in all publications	Exempt
Fees for meeting with creators, managers etc.	Exempt
Commissions and royalties received on customer's sales of books	Exempt
Reviewing potential materials for publishing	Exempt
Developing timelines for productions	Exempt
Creating budgets for companies	Exempt
Editing and proof reading books and manuscripts	Exempt
Usual and customary delivery charges	Exempt

Purchases by Publishers:	Taxable/Exempt
Items purchased for resale	Exempt
Bindery equipment	Exempt

Purchases by Publishers (continued):	Taxable/Exempt
Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public	Exempt
Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing publications free of charge to the general public	Taxable
E-book converter	Taxable
Printing press	Exempt
Payments of royalties	Exempt
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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Shelving, display racks, display cases, suction tables, checkout counters, cash registers and supplies, storage cabinets, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	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
Continuing education courses	Exempt

Purchases by Publishers (continued):	Taxable/Exempt
Utilities	Taxable
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable
Streaming music services	Exempt
Janitorial supplies	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Uniforms	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