

**REAL ESTATE
AGENTS,
BROKERS, &
PROPERTY
MANAGEMENT
FIRMS**

AUDIT SERVICES

TAX MATRIX

INDUSTRY GUIDANCE

Category: Real Estate Agents, Brokers, & Property Management Firms	Tax Type: Sales & Use Tax
Brief Description: Real Estate Agents, Brokers, & Property Management Tax Matrix	Effective Date: 11-14-2022

The taxability of sales and purchases of tangible personal property and labor services by real estate agents, brokers, and property management firms 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 real estate 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 Real Estate Agents, Brokers, & Property Management Firms:	Taxable/Exempt
Real estate services	Exempt
Consulting services	Exempt
Management services	Exempt

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Sales by Real Estate Agents, Brokers, & Property Management Firms (continued):	Taxable/Exempt
Property evaluation services	Exempt
Property inspections	Exempt
Money management services	Exempt
Estate planning	Exempt
Tax advice & financial consultation	Exempt
Accounting and bookkeeping	Exempt
Rent collection services	Exempt
Drawing up lease contracts	Exempt
Handling maintenance requests	Exempt
Tenant screenings and background checks	Exempt
Landscaping and ground maintenance	Exempt

Purchases by Real Estate Agents, Brokers, & Property Management Firms:	Taxable/Exempt
Textbooks for continuing education	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Cameras, copiers, computers, scanners, printers, and fax machines	Taxable

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Purchases by Real Estate Agents, Brokers, & Property Management Firms (continued):	Taxable/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
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
Educational materials such as posters, printed materials and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable

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Purchases by Real Estate Agents, Brokers, & Property Management Firms (continued):	Taxable/Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	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
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