

AUDIT SERVICES

AUCTION COMPANIES

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Auction Companies	Tax Type:	Sales & Use Tax
Brief Description:	Auction Companies Tax Matrix	Issuance Date:	09-04-2023
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The taxability of sales and purchases of tangible personal property and labor services by auction 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 auction 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 should 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: A disclosed principal is one where the auction house identifies the owner of the merchandise to the purchaser. An undisclosed principal is one where the auction house does not disclose the identity of the owner of the merchandise to the purchaser.

Sales by Auction Companies:	Taxable/Exempt
Sale of tangible personal property for a disclosed principal (principal would be responsible for reporting the taxable sale)	Exempt
Sale of tangible personal property for an undisclosed principal	Taxable
Sale of assets from a partial or complete liquidation of a farm (should have a signed statement from owner that merchandise came from a partial or complete liquidation of a farm)	Exempt
Sale of assets involving a partial or complete liquidation of a home (should have a signed statement that the merchandise came from a partial or complete liquidation of a home)	Exempt
Sales of assets in the course of a partial or complete liquidation of a non-business enterprise, except for inventory (should have a signed statement from owner that merchandise came from a partial or complete liquidation of a non-business enterprise)	Exempt
Liquidation sale of land and buildings	Exempt

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Sales by Auction Companies (continued):	Taxable/Exempt
Sales of items which the purchaser claims are being bought for resale or for use in any other exempt manner, where the purchaser has supplied a signed exemption certificate	Exempt
Sale of assets from a complete liquidation of a business, except for inventory items	Exempt
Sale of inventory items in a partial or complete liquidation of business, where the purchaser has provided a signed exemption certificate	Exempt
Sale of inventory items in business partial or complete liquidation	Taxable
Merchandise sold on consignment (regardless of whether or not the owner of the goods is disclosed)	Taxable (based on the full amount that the customer pays, regardless of how much the auction house keeps)
Room rentals for meetings, weddings, etc.	Taxable
Automobiles sold at auction (purchaser would owe sales tax when vehicle is titled)	Exempt
Charges for estimating property valuation	Exempt

Purchases by Auction Companies:	Taxable/Exempt
Purchases of automobiles to be sold at auction (purchaser would owe sales tax when vehicle is titled)	Exempt
Charges for estimating property valuation	Exempt
Items purchased for resale	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
Copiers, scanners, desktop and laptop computers, monitors, printers, and fax machines	Taxable

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