

AUDIT SERVICES

**WEIGHT  
CONTROL  
SERVICES**

TAX MATRIX

**INDUSTRY GUIDANCE**

<b>Category:</b>	Weight Control Services	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Weight Control Services Tax Matrix	<b>Effective Date:</b>	1-31-2023

The taxability of sales and purchases of tangible personal property and labor services by weight control services 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 weight loss 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.

<b>Sales by Weight Control Services:</b>	<b>Taxable/Exempt</b>
Sales of tangible personal property including but not limited to food, calorie counters, scales, measuring cups and spoons, cookbooks, etc.	Taxable
Registration and meeting fees that include membership to clubs which entitle the member use of facilities for health, fitness, exercise, recreation or athletic purposes	Taxable
Registration and meeting fees that do not include membership to clubs which entitle the member use of facilities for health, fitness, exercise, recreation or athletic purposes	Exempt
Nutrition instruction	Exempt
Guest fees	Exempt
Vitamins and dietary supplements (supplement facts label)	Taxable (full tax rate)
Vitamins and dietary supplements (nutrition facts label)	Taxable (reduced tax rate)
Bottled beverages (supplement facts label)	Taxable (full tax rate)
Bottled beverages (nutrition label)	Taxable (reduced tax rate)

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<b>Purchases by Weight Control Services:</b>	<b>Taxable/Exempt</b>
Items purchased for resale including but not limited to food, cookbooks, scales, measuring cups and spoons, calorie counters, exercise mats, etc.	Exempt
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Shelving, display racks, checkout counters, credit card readers, storage cabinets, display cases, bar code scanners, cash registers, cash register supplies, bins, boxes, 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
Utilities	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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt

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<b>Purchases by Weight Control Services (continued):</b>	<b>Taxable/Exempt</b>
Janitorial supplies	Taxable
Pest control services	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