

INDUSTRY GUIDANCE

Category:	Theme Parks	Tax Type:	Sales & Use Tax
Brief Description:	Theme Parks Tax Matrix	Issuance Date:	04-10-2024
		Revision Date:	03-28-2025

The taxability of sales and purchases of tangible personal property and labor services by theme parks 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 theme park 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.

Sales by Theme Parks:	Taxable/Exempt
Admission charges	Taxable
Block sales of admission tickets that will be resold	Taxable
Admission charges in return for advertising or other bartering situations	Taxable
Charges for specific amusement activities including but not limited to: amusement rides, train rides, ripcord & water rides, rock climbing, water parks, concerts, festivals, live shows, pictures, etc. (Note: This does not include coin operated game receipts)	Taxable
Coin operated amusement game receipts	Exempt
Ticket packages	Taxable
Fees for passes that accelerate your availability to ride rides	Taxable
Theme festival event charges	Taxable
Sales by gift shop and other theme park locations of packaged foods, including but not limited to: maple syrup, pancake mixes, salad dressings, jellies, breads, bottled sodas, coffee beans, boxed teas, cakes, honey, gum, and candy etc.	Taxable (reduced food tax rate)
Sales by gift shop and other theme park locations of prepared hot foods	Taxable
Charges for use of drying machines after water activities	Taxable

Sales by Theme Parks (continued):	Taxable/Exempt
Rentals of lockers where tax was not paid on the initial purchase of lockers	Taxable
Rentals of lockers where tax was paid on the initial purchase of lockers	Exempt
Go kart rentals where tax was paid on the initial purchase of the go kart	Exempt
Go kart rentals where tax was not paid on the initial purchase of the go kart	Taxable
Rentals of inner tubes in water parks where tax was not paid on the initial purchase of the inner tube	Taxable
Rentals of inner tubes in water parks where tax was paid on the initial purchase of the inner tube	Exempt
Rentals of strollers and ADA carts where tax was not paid on the initial purchase of strollers and ADA carts	Taxable
Rentals of strollers and ADA carts where tax was paid on purchase on the initial purchase of strollers and ADA carts	Exempt
Gift shop sales and other tangible personal property sales	Taxable
Parking charges	Exempt
Showboat cruises	Taxable
Restaurant sales	Taxable
Room rental charges in hotels, cabins and other lodging facilities	Taxable
Deposits for hotels, cabins, and other lodging facilities, that are not returned to the customers	Taxable
Deposits for hotels, cabins, and other lodging facilities, that are returned to the customers	Exempt
Cable TV services in hotels, cabins, and other lodging facilities	Exempt
Telephone service in hotels, cabins, and other lodging facilities	Taxable
Coin operated laundry in hotels, cabins, and other lodging facilities	Exempt
Rental of RV (recreational vehicle) parking spaces in the theme park	Taxable
Campground fees and activities including tent camping	Taxable
Room rentals in buildings and facilities	Taxable
Sale of food through vending machines	Taxable (135% of the cost at food rate)
Sales of used assets in excess of \$3,000 in calendar year	Taxable

AUDIT SERVICES

THEME PARKS

TAX MATRIX

Purchases by Theme Parks:	Taxable/Exempt
Items purchased for resale	Exempt
Amusement rides where installation to real property is performed by the seller or by a third party hired by the seller	Exempt
Amusement rides where installation is performed by a third party hired by amusement park	Taxable
Season pass cards	Taxable
Parking placards	Taxable
Prizes and plush for coin operated amusement games	Taxable
Prizes and plush for amusement activities except coin operated amusement games	Exempt
Coin operated amusement games and repair parts for coin operated amusement games	Taxable
Lockers where theme park intends to collect sales tax on customer rental charges	Exempt
Lockers where theme park does not intend to collect sales tax on customer rental charges	Taxable
Go karts where theme park intends to collect sales tax on customer rental charges	Exempt
Go karts where theme park does not intend to collect sales tax on customer rental charges	Taxable
Inner tubes for a water park where theme park intends to collect sales tax on customer rental charges	Exempt
Inner tubes for a water park where theme park does not intend to collect sales tax on customer rental charges	Taxable
Purchase of rock-climbing apparatus, walls etc.	Taxable
Purchase of rip cord swinging ride	Taxable
Food purchased to be sold in restaurants, gift shops, and other theme park locations	Exempt
Golf carts &ushman vehicles	Taxable
First aid supplies and equipment	Taxable
Tools and equipment for making repairs at the park	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Locker purchases	Taxable
Equipment used to perform services, including tables, massagers, etc.	Taxable

AUDIT SERVICES

THEME PARKS

TAX MATRIX

Purchases by Theme Parks (continued):	Taxable/Exempt
Furniture and fixtures purchased for motels, cabins or other lodging which includes but is not limited to: beds, bedding materials, curtains, drapes, mirrors, dressers, carpet, coffee makers, toasters, microwaves, refrigerators, luggage racks and carts, alarm clocks, televisions, DVD players, telephones, towels, robes, blow dryer, hangers, ice tubs, waste baskets, key cards etc.	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
Copiers, scanners, computers, printers, and fax machines	Taxable
Cameras of any type, printers, and other similar equipment	Taxable
Pre-printed forms, printer paper, receipt books, pamphlets	Taxable
Canned software and software upgrades to maintain or updated software delivered via CD Rom	Taxable
Canned software provided via electronic download through the internet	Exempt
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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
Utilities	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt

Purchases by Theme Parks (continued):	Taxable/Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	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