

## INDUSTRY GUIDANCE

<b>Category:</b>	Travel Agencies	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Travel Agencies Tax Matrix	<b>Issuance Date:</b>	11-30-2022
		<b>Revision Date:</b>	03-28-2025

The taxability of sales and purchases of tangible personal property and labor services by travel agencies 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 travel 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.

<b>Sales by Travel Agencies:</b>	<b>Taxable/Exempt</b>
Designing trip itineraries	Exempt
Planning fees	Exempt
Booking cruises	Exempt
Booking flights for customers	Exempt
Commissions from hotels, car rental companies, and tour companies	Exempt
Sale of hotel rooms where blocks of rooms were purchased from a hotel	Exempt
Retail sale of tangible personal property including but not limited to: t-shirts, stuffed toys, luggage, duffel bags, other articles of clothing etc.	Taxable

<b>Purchases by Travel Agencies:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Purchases of hotel rooms and cruises	Taxable
Purchases of airline flights	Exempt

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<b>Purchases by Travel Agencies (continued):</b>	<b>Taxable/Exempt</b>
Purchase of tangible personal property that will be given to customers who use travel agency services	Taxable
Promotional travel brochures, and advertising booklets	Taxable
Copiers, scanners, computers, printers, and fax machines	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
Pre-printed forms, printer paper, receipt books, pamphlets	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
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
Streaming music services	Exempt
Trash & cleaning services	Exempt

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<b>Purchases by Travel Agencies (continued):</b>	<b>Taxable/Exempt</b>
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