

AUDIT SERVICES

**FIREARMS
DEALERS &
STORES**

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Firearms Dealers & Stores	Tax Type:	Sales & Use Tax
Brief Description:	Firearms Dealers & Stores Tax Matrix	Effective Date:	1-3-2024

The taxability of sales and purchases of tangible personal property and labor services by firearms dealers and stores 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 firearms 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 Firearms Dealers & Stores:	Taxable/Exempt
Sales of firearms, ammunition, safety supplies, personal protection items, and other items of tangible personal property	Taxable
Sale of firearms, ammunition, and other firearm related products to those that have issued tax exemption letters	Exempt
Membership fees which allow a customer either the right to use the shooting range, or a discount on the purchase of firearms	Taxable
Reimbursement of firearms and ammunition excise tax (FAET), which is a federal tax the dealer pays to wholesaler	Taxable
Firearm training and safety classes	Exempt
Shooting range fees	Taxable
Safety equipment, such as ear plugs, earmuffs, safety glasses etc.	Taxable
Repair and service of firearms (labor charges)	Exempt

AUDIT SERVICES

**FIREARMS
DEALERS &
STORES**

TAX MATRIX

Sales by Firearms Dealers & Stores (continued):	Taxable/Exempt
Repair and service of firearms (separately stated parts)	Taxable
Handling charges on taxable sales	Taxable
Shipping, delivery, freight, and postage charges	Exempt
Combined shipping and handling on taxable sales	Taxable

Purchases by Firearms Dealers & Stores:	Taxable/Exempt
Firearms and other related items purchased for resale	Exempt
Gunsmith tools purchased for business use such as torque wrench, trigger pull gauge, sight installation and alignment tools, firearm cleaning equipment and products, etc.	Taxable
Shelving, display racks and cases for holding and displaying firearms, suction tables, checkout counters, cash registers and supplies, storage cabinets, etc.	Taxable
Shooting range and reloading supplies including but not limited to: target, benches, gun rests, brass, powder, presses etc.	Taxable
Costs to purchase licenses	Exempt
Cleaning supplies	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
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

AUDIT SERVICES

**FIREARMS
DEALERS &
STORES**

TAX MATRIX

Purchases by Firearms Dealers & Stores (continued):	Taxable/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
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
Shredding services	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

**FIREARMS
DEALERS &
STORES**

AUDIT SERVICES

TAX MATRIX

Purchases by Firearms Dealers & Stores (continued):	Taxable/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