

INDUSTRY GUIDANCE

Category:	Vacation Home Rentals	Tax Type:	Sales & Use Tax
Brief Description:	Vacation Home Rentals Tax Matrix	Effective Date:	12-01-2022

The taxability of sales and purchases of tangible personal property and labor services by vacation home rentals 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 vacation rental 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 Vacation Home Rental Businesses:	Taxable/Exempt
Sale of timeshares for a given period each year for a number of years	Exempt
Sale of timeshares which includes an interest in the real property	Exempt
Charges for nightly room rentals for homes, condominiums, cabins, and similar establishments available to the general public	Taxable
Charges for nightly room rentals for homes, condominiums, cabins, and similar establishments, available to the general public for guests who contract for a stay of 31 or more days	Exempt
Charges for internet access	Exempt
Cleaning fees	Taxable
Service fees	Taxable

Purchases by Vacation Home Rental Businesses:	Taxable/Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Copiers, scanners, computers, printers, and fax machines	Taxable

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Purchases by Vacation Home Rental Businesses (continued):	Taxable/Exempt
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	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
Books, newspapers, and magazine subscriptions	Taxable
Utilities	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
Trash & cleaning services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
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