

ART GALLERIES AND DEALERS

INDUSTRY GUIDANCE

Category:	Art Galleries and Dealers	Tax Type:	Sales & Use Tax
Brief Description:	Art Galleries and Dealers Tax Matrix	Issuance Date:	01-31-2023
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The taxability of sales and purchases of tangible personal property and labor services by art galleries and dealers 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 arts and creative 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 Art Galleries and Dealers:	Taxable/Exempt
Admission, membership, and tour fees	Taxable
Retail sale of tangible personal property	Taxable
Art for sale on consignment	Taxable
Appraisal services	Exempt
Admission to performances to a not-for-profit art museum	Exempt
Gift certificates	Exempt
Booth and space rental within the gallery	Exempt
Facility rental	Taxable

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Purchases by Art Galleries and Dealers:	Taxable/Exempt
Items purchased for resale	Exempt
Repair and replacement parts for repairing, servicing, altering or maintaining the art gallery and dealer's tangible personal property such as tools, computers, printers, copiers, security equipment, etc.	Taxable
Shelving, display racks, display cases, suction tables, checkout counters, cash registers and supplies, storage cabinets, etc.	Taxable
Tools and equipment to be used in the course of business such as; barriers, mounting tracks, brackets, mounting boards, hooks, carts, trucks, trolleys, etc.	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
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
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

AUDIT SERVICES

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TAX MATRIX

Purchases by Art Galleries and Dealers (continued):	Taxable/Exempt
Security monitoring services	Exempt
Streaming music services	Exempt
Janitorial supplies	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Uniforms	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