

AUDIT SERVICES

**AUTOMOTIVE
REPAIR &
RESTORATION**

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Automotive Repair & Restoration	Tax Type:	Sales & Use Tax
Brief Description:	Automotive Repair & Restoration Tax Matrix	Issuance Date:	12-02-2022
		Revision Date:	03-28-2025

The taxability of sales and purchases of tangible personal property and labor services by automotive repair and restoration businesses 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 automotive repair and restoration 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 Automotive Repair & Restoration:	Taxable/Exempt
Parts and other sales of tangible personal property	Taxable
Parts used to repair tangible personal property	Taxable
Repair labor of tangible personal property	Exempt
Warranty, maintenance and service agreements for tangible personal property	Exempt
Warranty work with no charge to customer	Exempt
Parts for repairs paid by insurance companies under liability, collision or comprehensive personal or commercial automotive insurance policies and deductibles paid by the customer under insurance policies	Taxable
Charges for detailing a customer's vehicle	Exempt

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Sales by Automotive Repair & Restoration (continued):	Taxable/Exempt
Gift certificates	Exempt
Hazardous material fees	Taxable
Environmental fees	Taxable

Purchases by Automotive Repair & Restoration:	Taxable/Exempt
Items purchased for resale	Exempt
Miscellaneous supplies which are consumed	Taxable
Miscellaneous supplies which are transferred to customers	Exempt
Parts for resale	Exempt
Items consumed in performing repairs such as: sandpaper, tape, emery cloth, steel wool, masking tape, etc.	Taxable
Equipment including but not limited to motor vehicles, forklifts, pallet trucks, lift trucks, hydraulic equipment, conveyors, dollies, ladders, batteries and chargers, fans dock plates, etc.	Taxable
Equipment used to provide services including but not limited to: vehicle lifts, oil drain and oil caddy, battery charger and jumper, engine hoist, brake lathe, strut compressor, air conditioning machine, press, blasting equipment and materials etc.	Taxable
Tools and power tools including but not limited to: wrenches, pliers, screwdrivers, hammer, compressor, impact wrench, torque wrench, multimeter and oil-filter wrench, etc.	Taxable
Seat upholstery fabric used for repair or restoration	Taxable
Safety equipment such as gloves, glasses, burn suits, ear plugs, hard hats, back support belts, etc.	Taxable
Chemicals consumed in performing repair such as: paint, paint remover, thinners, glue, polish, wax, etc.	Taxable
Subcontracted services such as brake disc or drum turning, windshield replacement, etc.	Exempt
Custom software and software upgrades to maintain or update software developed for a single end user	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

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Purchases by Automotive Repair & Restoration (continued):	Taxable/Exempt
Machines and software along with manufacturer's software updates/upgrades to diagnostic machines and other specialty equipment used to analyze vehicle problems for repair purposes	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
Copiers, scanners, computers, printers, and fax machines	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
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
Shelving, display racks, checkout counters, storage cabinets, display cases, scanners, cash drawers, bins and boxes, etc.	Taxable
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
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
Donations of tangible personal property	Taxable

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Purchases by Automotive Repair & Restoration (continued):	Taxable/Exempt
Specialty advertising	Taxable
Media advertising	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