

AUDIT SERVICES

**BEAUTY SALONS
BARBERSHOPS
& NAIL SALONS**

TAX MATRIX

INDUSTRY GUIDANCE

Category: Beauty Salons Barbershops & Nail Salons	Tax Type: Sales & Use Tax
Brief Description: Beauty Salons Barbershops & Nail Salons Tax Matrix	Issuance Date: 07-06-2023 Revision Date: 07-06-2023

The taxability of sales and purchases of tangible personal property and labor services by beauty salons, barbershops, and nail salons 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 personal care 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 Beauty Salons, Barbershops, & Nail Salons:	Taxable/Exempt
Hair services such as haircuts, hair extensions, wigs, toupees, color, perms, styling, shampooing, lash extensions, etc.	Exempt
Hair products sold at retail including but not limited to: wigs, toupees, hair extensions, shampoo, conditioners, hair spray, styling gel, hair mousse, hair mask, pomade, hair oil, brushes and combs, hair clippers and various other cutting utensils, blow dryers, etc.	Taxable
Hair products used in service including but not limited to: wigs, toupees, hair extensions, shampoo, conditioners, hair spray, styling gel, hair mousse, hair mask, pomade, hair oil, brushes and combs, hair clippers and various other cutting utensils, blow dryers, etc.	Exempt
Nail services such as manicures, pedicures, sculptured nails, etc.	Exempt
Nail polish and manicure tools	Taxable

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TAX MATRIX

Sales by Beauty Salons, Barbershops, & Nail Salons (continued):	Taxable/Exempt
Waxing services	Exempt
Tanning	Exempt
Cosmetic sales	Taxable
Gift certificates	Exempt

Purchases by Beauty Salons, Barbershops, & Nail Salons:	Taxable/Exempt
Items purchased for resale	Exempt
Barber chairs and shampoo stations	Taxable
Waxing materials	Taxable
Sterilizing solution	Taxable
Consumable supplies including but not limited to: shampoo, conditioner, permanents, hair dye, hair and lash extensions, sculptured nails, nail polish, and style products used in the exempt service	Taxable
Shampoo, conditioners, gels, hair sheen, nail polish, and various other styling products for resale to customers	Exempt
Hair dryers, curling irons, wands, flat irons, rollers, and hair clips used in the exempt service	Taxable
Hair dryers, curling irons, wands, flat irons, rollers, and hair clips to be resold to customers	Exempt
Tools such as scissors, brushes, and combs used in the exempt service	Taxable
Tools such as scissors, brushes, and combs to be resold to customers	Exempt
Towels, capes, and caps used in the exempt service	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

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Purchases by Beauty Salons, Barbershops, & Nail Salons (continued):	Taxable/Exempt
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	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
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Janitorial supplies	Taxable
Pest control services	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