

**INDUSTRY GUIDANCE**

<b>Category:</b> Bowling Centers	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Bowling Centers Tax Matrix	<b>Effective Date:</b> 10-31-2022

The taxability of sales and purchases of tangible personal property and labor services by bowling centers 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 bowling 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.

<b>Sales by Bowling Centers:</b>	<b>Taxable/Exempt</b>
Bowling games	Taxable
Bowling league fees	Taxable
Rental shoes	Taxable
Locker rentals	Exempt
Merchandise sales such as, bowling balls, ball bags, socks, shirts, towels, gloves, bowlers tape, etc.	Taxable
Tournament fees	Taxable
Lesson fees	Exempt
Arcade games that are owned by 3rd Party	Exempt
Arcade games <u>owned by the business</u> that are coin operated	Exempt
Amusement games such as pool which patrons rent pool tables where tax was already paid on the purchase of these items	Exempt
Amusement games such as pool which patrons rent pools tables and tax was not paid on the purchase of these items	Taxable

AUDIT SERVICES

## BOWLING CENTERS

TAX MATRIX

<b>Sales by Bowling Centers (continued):</b>	<b>Taxable/Exempt</b>
Sales made to exempt organizations and the organization provided an exemption letter	Exempt
Food and beverage sales such as, concession stand sales, restaurant food sales, etc.	Taxable
Trophies and prizes	Taxable
Free games of bowling given away	Exempt
Lottery sales	Exempt
Gift Certificates	Exempt

<b>Purchases by Bowling Centers:</b>	<b>Taxable/Exempt</b>
Items for resale (bowling balls and shoes)	Exempt
Food purchased for resale	Exempt
Equipment and machinery such as, automatic pin setters, ball returns, telescore screens and scorer's tables, etc.	Taxable
Parts and supplies including but not limited to: ball accelerator pans, ball returns, storage rack, ball lift track, pin wheel, etc.	Taxable
Bowling shoes for rent	Taxable
Bowling balls and bowling pins for customer use	Taxable
Televisions and display cases	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
Lease or rental of any copier, fax, vehicle, etc.	Taxable

AUDIT SERVICES

**BOWLING  
CENTERS**

TAX MATRIX

<b>Purchases by Bowling Centers (continued):</b>	<b>Taxable/Exempt</b>
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
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
Streaming music services	Exempt
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Utilities	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Uniforms	Taxable
Donations of tangible personal property	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
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt