

**BREEDERS &  
KENNEL  
OPERATORS**

AUDIT SERVICES

TAX MATRIX

**INDUSTRY GUIDANCE**

<b>Category:</b>	Breeders & Kennel Operators	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Breeders & Kennel Operators Tax Matrix	<b>Issuance Date:</b>	09-03-2024
		<b>Revision Date:</b>	09-03-2024

The taxability of sales and purchases of tangible personal property and labor services by breeders and kennel operators 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 breeding and kennel operating 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 Breeders &amp; Kennel Operators:</b>	<b>Taxable/Exempt</b>
Sales of animals (not including livestock or poultry) such as dogs, cats, etc.	Taxable
Sales of animals where seller delivers animals to an out of state location	Exempt
Sales of animals where customer, whether located in state or out of state, picks up the animals at a Missouri location	Taxable
Sales of animals for breeding to breeders who provide valid exemption certificate	Exempt
Sales of animals to customers who are not breeders	Taxable
Sales of animal feed to commercial breeders who provide valid exemption certificate	Exempt
Sales of animal feed to customers who are not commercial breeders	Taxable
Sales of feed for livestock or poultry	Exempt
Sales of livestock such as cattle, calves, sheep, swine, ratite birds, ostrich and emu, llamas, alpaca, buffalo, bison, elk, goats, horses, other equine, honey bees, and rabbits raised in confinement	Exempt

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AUDIT SERVICES

TAX MATRIX

<b>Sales by Breeders &amp; Kennel Operators (continued):</b>	<b>Taxable/Exempt</b>
Sales of tangible personal property included but not limited to: food, toys, beds, clothes, blankets, leashes, crates, grooming supplies, urns, memorial markers and plaques	Taxable
Grooming services such as haircuts, bathing, nail trimming, and flea dips.	Exempt
Boarding kennel services	Exempt
Animal training classes	Exempt
Gift cards or gift certificates	Exempt

<b>Purchases by Breeders &amp; Kennel Operators:</b>	<b>Taxable/Exempt</b>
Animal feed purchased by commercial breeders	Exempt
Animal feed for non-commercial breeders	Taxable
Commercial breeders purchases of feed	Exempt
Purchases of feed by people other than commercial breeders	Taxable
Livestock feed	Exempt
Food, supplies and equipment purchased for use when providing training and/or boarding services for animals	Taxable
Consumable items used in breeding services such as lubricants and supplements	Taxable
Breeders purchases from other breeders	Exempt
Breeders purchases of animals from other breeders	Exempt
Equipment and fixtures used for breeding and kennel services such as boxes, liners, heated pads, kennel covers, thermometers, riding equipment, stable supplies, heating lamps, syringes, tanks, crates, cages etc.	Taxable
Animal prescription drugs	Exempt
First aid supplies	Taxable
Shampoo used to bathe animals	Taxable
Paper bags, plastic bags, wire, ties, tape, bubble wrap, gift boxes and gift wrap and other materials to be used for items sold	Exempt
Knives, staplers, wire cutters, gloves, safety glasses, hard hats, back support belts	Taxable

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TAX MATRIX

<b>Purchases by Breeders &amp; Kennel Operators (continued):</b>	<b>Taxable/Exempt</b>
Books, newspapers, and magazine subscriptions	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
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
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
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

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TAX MATRIX

<b>Purchases by Breeders &amp; Kennel Operators (continued):</b>	<b>Taxable/Exempt</b>
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Uniforms	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt