

**INDUSTRY GUIDANCE**

<b>Category:</b> Car Washes	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Car Washes Tax Matrix	<b>Effective Date:</b> 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by car washes 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 car wash 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 Car Washes:</b>	<b>Taxable/Exempt</b>
Car wash services	Exempt
Waxing services	Exempt
Detailing services	Exempt
Vacuuming services	Exempt
Air fresheners & deodorizer scents	Taxable
Microfiber drying towels	Taxable
Car mats	Taxable
Gift certificates	Exempt
Car wash packages	Exempt

AUDIT SERVICES

**CAR WASHES**

TAX MATRIX

<b>Purchases by Car Washes:</b>	<b>Taxable/Exempt</b>
Car wash systems such as, self-service bay equipment, automatic car wash systems, dryer systems, coin meters, vacuums, bill changers, hoses, trash cans, sponges, chamois, rags, filters, belts, lighting, etc.	Taxable
Car wash chemicals including but not limited to: presoaks, soap, seal & protect, tire shines, wax, etc.	Taxable
Items for resale including but not limited to: air fresheners, deodorizers, microfiber dryer towels, car mats, etc.	Exempt
Equipment included but not limited to: dollies, ladders, chargers, and fans	Taxable
Car wash vacuums	Taxable
Car wash repair parts	Taxable
Leased car wash equipment	Taxable
Car wash brushes	Taxable
Linens & towels to dry cars (used by employees)	Taxable
Bar code scanners & cash registers	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	Taxable
Books, newspaper, 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
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Donations of tangible personal property	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Janitorial supplies	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable

<b>Purchases by Car Washes (continued):</b>	<b>Taxable/Exempt</b>
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, 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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Pest control services	Exempt
Uniforms	Taxable
Linen services	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt