

## **INDUSTRY GUIDANCE**

<b>Category:</b>	Casting Studios	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Casting Studios Tax Matrix	<b>Issuance Date:</b>	12-10-2025

**Revision Date:** 12-10-2025

The taxability of sales and purchases of tangible personal property and labor services by casting studios 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 casting 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.

<b>Sales by Casting Studio Companies:</b>	<b>Taxable/Exempt</b>
Sales of tangible personal property	Taxable
Casting calls & auditions	Exempt
Casting reels	Exempt
Commission fees for casting talent	Exempt
Studio space that is regularly rented to the public	Taxable
Actor headshot session	Exempt
Workshops & training classes	Exempt
Self-tape and audition recording services	Exempt
Percentage of actor's income for doing bookings	Exempt
Revenues from startup fees	Exempt
Printed products including but not limited to t-shirts, banners, signs etc.	Taxable
Gift cards & gift certificates	Exempt

AUDIT SERVICES

**CASTING STUDIOS**

TAX MATRIX

<b>Sales by Casting Studio Companies (continued):</b>	<b>Taxable/Exempt</b>
Shipping, delivery, freight, and postage charges	Exempt
Combined shipping and handling	Taxable
Handling charges	Taxable
Inbound delivery charges paid by sellers to their suppliers, which are passed on to customers	Taxable

<b>Purchases by Casting Studio Companies:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Studio and technical equipment including but not limited to: cameras, lenses, tripods, stabilizers, lighting kits, microphones, audio recorders, green screens, backdrops, curtains etc.	Taxable
Makeup kits and touch-up supplies for models, actors etc.	Taxable
Mirrors for rehearsal rooms	Taxable
Wardrobe pieces	Taxable
Editing computers and monitors	Taxable
Props and set pieces for audition environments	Taxable
Slides and scripts	Taxable
Books and other technical publications	Taxable
Computers, laptops, iPads, external drives, and internet equipment	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Copiers, scanners, desktop and laptop computers, monitors, printers, and fax machines	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Pre-printed forms, signage, printer paper, receipt books, pamphlets	Taxable
Educational materials such as posters, printed materials, and literature, etc.	Taxable
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
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable

AUDIT SERVICES

**CASTING STUDIOS**

TAX MATRIX

<b>Purchases by Casting Studio Companies (continued):</b>	<b>Taxable/Exempt</b>
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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Lease or rental of any copier, fax, vehicle 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
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	Taxable
Line item showing inbound freight charges from the seller, passed on to the customer	Taxable