

**CREMATORIES,  
FUNERAL  
HOMES &  
CEMETERIES**

AUDIT SERVICES

TAX MATRIX

**INDUSTRY GUIDANCE**

<b>Category:</b>	Crematories, Funeral Homes & Cemeteries	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Crematories, Funeral Homes & Cemeteries Tax Matrix	<b>Issuance Date:</b>	11-07-2022
		<b>Revision Date:</b>	11-07-2022

The taxability of sales and purchases of tangible personal property and labor services by crematories, funeral homes, and cemeteries 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 funeral 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 Crematories, Funeral Homes &amp; Cemeteries:</b>	<b>Taxable/Exempt</b>
Burial vaults when title passes to the customer before installation	Taxable
Burial vaults when title passes to the customer after installation	Exempt
Burial plot	Exempt
Caskets and urns	Taxable
Casket rentals where tax is not paid on purchase	Taxable
Casket rentals where tax is paid on purchase	Exempt
Casket insert	Taxable
Cremation services	Exempt

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<b>Sales by Crematories, Funeral Homes &amp; Cemeteries (continued):</b>	<b>Taxable/Exempt</b>
Installed monuments where title passes to customer before installation	Taxable
Installed monuments where title passes to customer after installation	Exempt
Memorial benches, statues, stones, etc.	Taxable
Funeral services and/or burial paid for by Veterans Affairs, Social Services, FEMA, etc.	Exempt
Procuring death certificates, burial permits, and ash scattering permits	Exempt
Use of funeral home facility	Taxable
Rental of non-funeral home facility	Taxable
Services including embalming, hairstyling, dressing, and casketing	Exempt
Event planning, counseling, and advising on insurance and end-of-life matters	Exempt
Decorations, flowers, mementos, prayer cards, acknowledgement cards, and guest books	Taxable
Columbarium niches	Exempt
Limousine and horse-drawn carriage services	Exempt
Police escort services	Exempt
Pet cremation	Exempt
Pet cemetery plot	Exempt
Obituary	Exempt
Books, memorial gifts, cremation jewelry and other items made from cremated remains	Taxable
Catered meals	Taxable
Videos and photographs sold in a tangible medium	Taxable
Videos and photographs downloaded electronically	Exempt
Ash scattering services	Exempt
Pallbearer services	Exempt

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<b>Purchases by Crematories, Funeral Homes &amp; Cemeteries:</b>	<b>Taxable/Exempt</b>
Caskets and urns for resale	Exempt
Clothing for the deceased	Taxable
Embalming fluid and makeup	Taxable
Items used in cleaning and washing of the body	Taxable
Pianos, organs, sound systems, security systems, biers, candlesticks and candelabras, live-streaming equipment, TVs, radios, and other furniture	Taxable
Tables, chairs, stools, pews etc.	Taxable
Tents, canopies, and tarps	Taxable
Reused communal items such as bibles, yarmulkes and other head coverings, hymnals and prayer books, candles, etc.	Taxable
Body bags, masks, gloves, gowns, hats, sheets, blankets, towels, etc.	Taxable
Shipping trays and containers, stretchers, church trucks, surgical instruments, and other tools	Taxable
Cremation equipment, embalming machinery, lowering equipment, and refrigeration equipment	Taxable
Hearse	Taxable
Uniforms and shoes	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
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

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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
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
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt