

## INDUSTRY GUIDANCE

<b>Category:</b>	Dental Supply Companies	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Dental Supply Companies Tax Matrix	<b>Issuance Date:</b>	05-01-2023
		<b>Revision Date:</b>	04-11-2025

The taxability of sales and purchases of tangible personal property and labor services by dental supply companies 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 dental supply 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.

**Note:** On all sales that specify "taxable", collect and remit sales tax unless the purchaser issues an exemption certificate. A key statutory provision impacting sales and purchases by dentists and orthodontists is found in Section 144.010.1(13). Dentists and orthodontists should consider this provision when making purchases and subsequent sales, while dental supply companies should be aware of its implications when selling to dental professionals.

However, purchases that were made for resale and used by dentists and orthodontists in their practice will instead be treated as purchases for their own use. **Consequently, if tax was not charged by the vendor, the dentist or orthodontist is responsible for paying tax on these items—either use tax if purchased out of state or sales tax if purchased in state.** Nonetheless, they will not collect or remit sales tax when these items are sold to patients. This exception applies only when the items are sold as an integral part of the dentist's or orthodontist's services.

The aforementioned section reads, in relevant part, with emphasis added:

144.010. Definitions. -1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(13) "Sale at retail" means any transfer made by any person engaged in business as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or consumptions and not for resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by duly licensed physicians, **dentists**, optometrists, and veterinarians **and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale;**

AUDIT SERVICES

## DENTAL SUPPLY COMPANIES

TAX MATRIX

<b>Sales by Dental Supply Companies:</b>	<b>Taxable/Exempt</b>
Dental items sold to dentists to be placed permanently in patient's mouth, including but not limited to: bridges, fillings, crowns, inlays, full and partial dentures, denture anchors, and denture repair material, etc.	Exempt
Amalgam fillings	Exempt
Anti-snoring sleep apnea device	Exempt
Bleaching agents	Taxable
Cements	Exempt
Dental cleaning equipment and supplies	Taxable
Disinfectant towels and wipettes	Taxable
Gloves	Taxable
Lathes	Taxable
Mirrors, probes, tweezers, and other dental kit items	Taxable
Boil & bite, laminate mouth guards and fitted mouth guards	Taxable
Nitrous oxide	Taxable
Novocain and other prescription drugs sold to dentists	Exempt
Occlusal splints	Taxable
Resin	Exempt
Polisher and polishing compounds	Taxable
Retainers, dental straighteners, & aligners	Taxable
Study models	Taxable
Surgical face masks	Taxable
Surgical instruments	Taxable
Syringes	Taxable
Toothbrushes, electronic toothbrushes, waterpiks, and water flossers	Taxable
Trays for holding materials to take molds of patients mouth	Taxable
Wax molds	Taxable
Whitening kits	Taxable
X-ray machines	Taxable
Shipping, delivery, freight and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable

AUDIT SERVICES

## DENTAL SUPPLY COMPANIES

TAX MATRIX

<b>Sales by Dental Supply Companies:</b>	<b>Taxable/Exempt</b>
Vitamins and minerals which may or may not require a prescription which dentists or orthodontists will sell at retail and an exemption certificate was provided	Exempt
Dental vibrators used by dentists or orthodontists to perform cleaning on patients' teeth and gums	Taxable
Orthodontic devices and materials including but not limited to: appliances, braces, brackets, elastics, resins, separators, waxes, wires, etc.	Exempt
Prosthetic devices and supporting materials such as acrylics, bonding materials, chrome alloys, composed materials, implant materials, and metal alloys	Exempt
Prescription strength fluoride	Exempt
Non-prescription strength fluoride	Taxable
Medical grade oxygen	Exempt

<b>Purchases by Dental Supply Companies (continued):</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Equipment directly used to manufacture dental appliances, full or partial dentures, and other dental items to sell to dentists	Exempt
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, 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
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

AUDIT SERVICES

## DENTAL SUPPLY COMPANIES

TAX MATRIX

<b>Purchases by Dental Supply Companies (continued):</b>	<b>Taxable/Exempt</b>
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
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