

**INDUSTRY GUIDANCE**

<b>Category:</b>	Dentists & Orthodontists	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Dentists & Orthodontists Tax Matrix	<b>Issuance Date:</b>	04-24-2023
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The taxability of sales and purchases of tangible personal property and labor services by dentists and orthodontists 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 and orthodontic 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 Dentists &amp; Orthodontists:</b>	<b>Taxable/Exempt</b>
Dental items 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	Exempt
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
Dental services	Exempt
Custom bleaching services	Exempt
Prescription strength fluoride	Exempt
Non-prescription fluoride bottles sold to patients for home use	Taxable
Electric toothbrush, waterpiks, and water flossers	Taxable
Anti-snoring sleep apnea device	Taxable
Vitamins and minerals which do not require a prescription	Taxable
Vitamins and minerals where the dosage requires a prescription	Exempt
Whitening kits	Taxable

## DENTISTS & ORTHODONTISTS

<b>Sales by Dentists &amp; Orthodontists (continued):</b>	<b>Taxable/Exempt</b>
Fitted mouth guards	Exempt
Boil & bite and laminate mouth guards	Taxable
Retainers, dental straighteners and aligners	Taxable

<b>Purchases by Dentists &amp; Orthodontists:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Dental items 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	Exempt
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
Anti-snoring sleep apnea device	Exempt
Bleaching agents	Taxable
Polisher and polishing compound	Taxable
Dental vibrators used to perform cleanings on patients teeth and gums	Taxable
Disinfectant towels and wipettes	Taxable
Gloves	Taxable
Mirrors, probes, tweezers, and other dental kit items	Taxable
Fitted mouth guards	Taxable
Boil & bite and laminate mouth guards	Exempt
Retainers, dental straighteners and aligners	Exempt
Nitrous oxide	Taxable
Novocain and other prescription drugs	Exempt
Resin	Exempt
Study models	Taxable
Medical grade oxygen	Exempt

## DENTISTS & ORTHODONTISTS

<b>Purchases by Dentists &amp; Orthodontists (continued):</b>	<b>Taxable/Exempt</b>
Surgical instruments	Taxable
Syringes	Taxable
Surgical face masks	Taxable
Trays for holding materials to take molds of patients mouth	Taxable
Wax molds	Taxable
Whitening kits	Taxable
X-ray machines	Taxable
Free sample and trial items provided to customers including but not limited to: toothbrush, dental floss, travel kit 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, 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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable

AUDIT SERVICES

## DENTISTS & ORTHODONTISTS

TAX MATRIX

<b>Purchases by Dentists &amp; Orthodontists (continued):</b>	<b>Taxable/Exempt</b>
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