

INDUSTRY GUIDANCE

Category:	Dentists & Orthodontists	Tax Type:	Sales & Use Tax
Brief Description:	Dentists & Orthodontists Tax Matrix	Issuance Date:	08-27-2024
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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 should be reported using the retailer’s sales tax return. Purchases from outside this state which are delivered to this state and tax was not charged by the vendor are to be reported on the Missouri consumer’s use tax return.

Note: 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. When this occurs, 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 consumption 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;**

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The specific exemption for orthopedic, prosthetic, and dental items reads, in relevant part:

144.030. Exemptions from state and local sales and use taxes. — 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525...

2. There are also specifically exempted from the provisions of the local sales tax law

(18) All sales of....."prosthetic devices, and orthopedic devices" as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act...."

Sales by Dentists & Orthodontists:	Taxable/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, retainers, dental straighteners, and aligners	Exempt
Prosthetic devices and supporting materials such as acrylics, bonding materials, chrome alloys, composed materials, implant materials, and metal alloys	Exempt
Dental services which include tangible personal property including but not limited to: electric toothbrushes, waterpiks, water flossers, whitening kits, boil & bite and laminate mouth guards, prescribed mouth guards, retainers, dental straighteners, aligners etc.	Exempt
Sales of tangible personal property where no dental services were performed including but not limited to: electric toothbrushes, waterpiks, water flossers, whitening kits, boil & bite and laminate mouth guards, etc.	Taxable
Custom-fitted trays designed for the delivery of prescribed medication	Exempt
Custom bleaching services	Exempt
Prescription strength fluoride	Exempt
Non-prescription fluoride bottles sold to patients for home use	Taxable
Vitamins and minerals which may or may not require a prescription	Taxable
Anti-snoring sleep apnea device	Taxable

Purchases by Dentists & Orthodontists:	Taxable/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, retainers, dental straighteners and aligners	Exempt

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Purchases by Dentists & Orthodontists (continued):	Taxable/Exempt
Prosthetic devices and supporting materials such as acrylics, bonding materials, chrome alloys, composed materials, implant materials, and metal alloys	Exempt
Custom-fitted trays designed for the delivery of prescribed medication	Exempt
Anti-snoring sleep apnea device that will be sold at retail to patients	Exempt
Bleaching agents	Taxable
Prescription strength fluoride	Exempt
Non-prescription strength fluoride to sell to patients	Exempt
Non-prescription strength fluoride to use on patient during dental services	Taxable
Polisher and polishing compound	Taxable
Vitamins and minerals which may or may not require a prescription to be sold at retail	Exempt
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
Prescribed mouth guards	Exempt
Boil & bite and laminate mouth guards to be sold at retail	Exempt
Boil & bite and laminate mouth guards to be used as part of dental services	Taxable
Retainers, dental straighteners and aligners	Exempt
Nitrous oxide	Taxable
Novocain and other prescription drugs	Exempt
Resin	Exempt
Cements	Exempt
Amalgam fillings	Exempt
Study models	Taxable
Lathes	Taxable

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Purchases by Dentists & Orthodontists (continued):	Taxable/Exempt
Occlusal splints	Exempt
Medical grade oxygen	Exempt
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 to be sold at retail	Exempt
Whitening kits to be used as part of dental services	Taxable
Toothbrushes, electronic toothbrushes, waterpiks, and water flossers to be sold in conjunction with dental services	Taxable
Toothbrushes, electronic toothbrushes, waterpiks, and water flossers to be sold at retail	Exempt
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

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Purchases by Dentists & Orthodontists (continued):	Taxable/Exempt
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
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