

**DRY CLEANING  
& LAUNDRY  
SERVICES**

AUDIT SERVICES

TAX MATRIX

**INDUSTRY GUIDANCE**

<b>Category:</b> Dry Cleaning & Laundry Services	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Dry Cleaning & Laundry Tax Matrix	<b>Effective Date:</b> 11-02-2022

The taxability of sales and purchases of tangible personal property and labor services by dry cleaning and laundry services, 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 dry cleaning and laundry services 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 Dry Cleaning &amp; Laundry Services:</b>	<b>Taxable/Exempt</b>
Dry cleaning, pressing, dyeing, and laundry services	Exempt
Washing and drying services through a coin-operated machine	Exempt
Tangible personal property including but not limited to: laundry detergents, dryer sheets, fabric softeners, sewing tools ,etc.	Taxable
Repair services such as alterations and tailoring that are separately stated from tangible personal property	Exempt
Linen services	Exempt
Uniform cleaning services	Exempt

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<b>Purchases by Dry Cleaning &amp; Laundry Services:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Equipment used in the course of business including but not limited to: washers, dryers, steam cleaners, ironing machines, presses, laundry baskets, etc.	Taxable
Merchandise withdrawn from resale inventory for use or consumption	Taxable
Tangible personal property used in performing cleaning services such as detergent, bleach and other chemicals, hangers, and plastic bags	Taxable
Tangible personal property used in repair services	Taxable
Clothes hangers and plastic garment bags given to customer with service	Taxable
Bill breaking machine	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
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

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<b>Purchases by Dry Cleaning &amp; Laundry Services (continued):</b>	<b>Taxable/Exempt</b>
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
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
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
Uniforms	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt