

INDUSTRY GUIDANCE

Category: Farm & Feed Stores	Tax Type: Sales & Use Tax
Brief Description: Farm & Feed Tax Matrix	Issuance Date: 10-24-2022 Revision Date: 11-01-2024

The taxability of sales and purchases of tangible personal property and labor services by farm and feed stores 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 farm and feed 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.

Sales by Farm & Feed Stores:	Taxable/Exempt
Livestock feed	Exempt
Livestock medication	Exempt
Feed troughs	Taxable
Buckets	Taxable
Hay (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Motor oil (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Gate (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Bulbs (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Barbwire (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Farm machinery parts	Exempt
Antifreeze, lubricants, greases, and oils (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Chain saws for commercial use in harvesting timber, lumber, and in orchard pruning (used exclusively for agricultural purposes & exemption certificate provided)	Exempt

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Sales by Farm & Feed Stores (continued):	Taxable/Exempt
Deer feed & salt block	Taxable
Empty bags	Taxable
Pet food & treats	Taxable
Clothing	Taxable
Pet flea & tick collars	Taxable
Bird feed, seed, & feeder	Taxable
Gloves	Taxable
Grass seed	Taxable
Hay hooks	Taxable
Garden sprayer	Taxable
Insect sprayer & foggers	Taxable
Rat bait & poison	Taxable
Dog kennel, leash, & collars	Taxable
Live animal trap	Taxable
Pallet, pallet wrap, & pallet wood	Taxable
Garden seeds for growing food	Taxable (reduced food tax rate)
Garden seeds for growing non-food items	Taxable
Garden tools	Taxable
Blanket	Taxable
Water softener pellets & salt	Taxable
Shoes & boots	Taxable
Tools	Taxable
Generators (used exclusively for agricultural purposes & exemption certificate provided)	Exempt
Home furnishings	Taxable

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Sales by Farm & Feed Stores (continued):	Taxable/Exempt
Patio furniture	Taxable
Potted plants	Taxable
Air tanks	Taxable
Paint & decals	Taxable
Repair hand held tools	Taxable
Gas tanks	Taxable
Garden hose	Taxable
Furniture	Taxable

Purchases by Farm & Feed Stores:	Taxable/Exempt
Items for resale	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	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
Donations of tangible personal property	Taxable
Educational materials such as posters, printed materials and literature etc.	Taxable
Furniture and fixtures including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Janitorial supplies	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Office supplies such as: office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Pest control materials and supplies	Taxable

AUDIT SERVICES

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TAX MATRIX

Purchases by Farm & Feed Stores (continued):	Taxable/Exempt
Promotional items including but not limited to: calendars, mugs, clothing, balloons, 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
Security cameras and other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash/cleaning services	Exempt
Uniforms	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt