

INDUSTRY GUIDANCE

Category: Farm & Feed Stores	Tax Type: Sales & Use Tax
Brief Description: Farm & Feed Tax Matrix	Issuance Date: 10-24-2022 Revision Date: 01-28-2026

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 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: "Domestic Use" Section 144.030.2(23)(a) means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. *Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt; that if the seller maintains a system showing the sales are for domestic use, then the domestic use rate applies. Otherwise, they are subject to the full rate.*

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

**FARM & FEED
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Sales by Farm & Feed Stores (continued):	Taxable/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
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

AUDIT SERVICES

**FARM & FEED
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Sales by Farm & Feed Stores (continued):	Taxable/Exempt
Gardening and landscaping supplies, tools, fertilizer, topsoil, weed killer, etc.	Taxable
Garden hose and tools	Taxable
Gas tanks	Taxable
Sales of propane	Taxable (see note referencing domestic use)
Propane tank exchange	Taxable (see note referencing domestic use)
Artificial fire logs, bio blocks, eco logs, wood bricks, and sunflower pellets	Taxable
Bundles of wood	Taxable (see note referencing domestic use)
Sales of products that will be resold as real property (with installation)	Exempt
Sales of products that will be resold at retail (with or without installation)	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
Patio furniture	Taxable
Potted plants	Taxable
Nonedible plants, flowers, and seeds	Taxable
Edible plants, flowers, and seeds	Taxable (reduced food tax rate)
Paint & decals	Taxable
Repair hand held tools	Taxable
Furniture	Taxable
Beverages, snacks, gum and other assorted food items	Taxable (reduced food tax rate)

**FARM & FEED
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Purchases by Farm & Feed Stores:	Taxable/Exempt
Items for resale	Exempt
Purchases of products that will be resold as real property (with installation)	Taxable
Purchases of products that will be resold at retail (with or without installation)	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
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

AUDIT SERVICES

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TAX MATRIX

Purchases by Farm & Feed Stores (continued):	Taxable/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