

AUDIT SERVICES

**GROCERY &
CONVENIENCE
STORES**

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Grocery & Convenience Stores	Tax Type:	Sales & Use Tax
Brief Description:	Grocery & Convenience Stores Tax Matrix	Issuance Date:	10-24-2022
		Revision Date:	01-20-2026

The taxability of sales and purchases of tangible personal property and labor services by grocery and convenience store industries 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 grocery and convenience store 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: Diesel Exhaust Fluid (DEF) and dyed diesel fuel are subject to sales tax and are sold at motor fuel pumps. As these items are taxable under sales tax rather than motor fuel taxes, the sales tax must be included in the per-gallon price. Customers who qualify for a sales tax exemption may request a refund by submitting a copy of their receipt along with a valid exemption certificate.

"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.*

AUDIT SERVICES

GROCERY & CONVENIENCE STORES

TAX MATRIX

Section 190.460, RSMo, allows for the implementation of a fee on Prepaid Wireless Telecommunications Service Charges (PWETSC) for E-911 funding, but not on the device itself. The fee is collected in counties that have not opted out of the service charge. Additionally, Section 190.455, RSMo, provides counties the power to impose a monthly fee up to \$1 on subscribers of any communications service that has been enabled to contact 911 (such as landlines, non-prepaid wireless service, and VOIP).

For more information on these emergency telecommunication fees please visit:

<https://dor.mo.gov/taxation/business/Emergency-Telecommunications-Services-Fees.html>

Sales by Grocery & Convenience Stores:	Taxable/Exempt
Motor vehicle fuel	Exempt
Diesel Exhaust Fluid (DEF)	Taxable
Dyed diesel	Taxable
Lottery	Exempt
Pre-paid phone cards	Taxable
Car wash sales	Exempt
Cold fountain drinks	Taxable (reduced food tax rate)
Hot fountain drinks	Taxable
Hot food items	Taxable
Cold & frozen food items	Taxable (reduced food tax rate)
Cold & frozen food items prepared by the business	Taxable
Alcoholic beverages	Taxable
All tobacco products	Taxable
Novelty items	Taxable
Automotive supplies	Taxable
Food items prepared by the business	Taxable
Dry ice	Taxable
Bakery items	Taxable (reduced food tax rate)

AUDIT SERVICES

**GROCERY &
CONVENIENCE
STORES**

TAX MATRIX

Sales by Grocery & Convenience Stores (continued):	Taxable/Exempt
Propane	Taxable (see note referencing domestic use)
Newspapers & magazines	Taxable
Bundles of wood	Taxable (see note referencing domestic use)
Candy/snacks	Taxable (reduced food tax rate)
All grocery items that could be purchased with food stamps	Taxable (reduced food tax rate)
Money order sales	Exempt
Check cashing fees	Exempt
Feminine hygiene products for managing menstrual flow	Exempt
Hygiene products for urinary incontinence	Exempt
Child or adult diapers	Exempt

Purchases by Grocery & Convenience Stores:	Taxable/Exempt
Motor vehicle fuel	Exempt
Diesel Exhaust Fluid (DEF)	Exempt
Dyed diesel	Exempt
Items purchased for resale	Exempt
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Bar code scanners, cash registers, cash register supplies	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
Laptop and desktop computers	Taxable
Newspaper and magazine subscriptions, reference books and materials, forms, business cards, notepads, etc.	Taxable

AUDIT SERVICES

**GROCERY &
CONVENIENCE
STORES**

TAX MATRIX

Purchases by Grocery & Convenience Stores (continued):	Taxable/Exempt
Trash & cleaning services	Exempt
Lawn service	Exempt
Snow removal	Exempt
Pest control services	Exempt
Janitorial supplies	Taxable
Uniforms	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	Taxable
Promotional items including but not limited to: calendars, mugs clothing, balloons, etc.	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
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt