

AUDIT SERVICES

**INTERIOR  
DESIGN  
SERVICES**

TAX MATRIX

**INDUSTRY GUIDANCE**

<b>Category:</b>	Interior Design Services	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Interior Design Services Tax Matrix	<b>Effective Date:</b>	2-7-2023

The taxability of sales and purchases of tangible personal property and labor services by interior design 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 interior design 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 Interior Design Services:</b>	<b>Taxable/Exempt</b>
Design services	Exempt
Consulting services	Exempt
Illustrations such as visual images, graphics and mood boards	Exempt
Additional sales for extra copies of illustrations such as visual images, graphics and mood boards to hand out to future customers	Taxable
Furnishings including but not limited to: furniture, carpeting, rugs, wall coverings, artwork, plants, pillows, accessories, lighting equipment, picture framing, etc.	Taxable
Assembly services associated with the sales of tangible personal property	Taxable
Fabrication labor for manufacturing tangible personal property	Taxable
Repair labor	Exempt
Repair services to real property	Exempt
Furniture built and installed as part of real property	Exempt

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<b>Sales by Interior Design Services (continued):</b>	<b>Taxable/Exempt</b>
Window coverings such as blinds and shades built and installed as part of real property	Exempt
Installation included with the sale of tangible personal property	Taxable
Shipping charges included with the sale of tangible personal property (separately stated)	Exempt
Handling charges included with the sale of tangible personal property (separately stated)	Taxable
Combined shipping & handling included with the sale of tangible personal property	Taxable
Gift certificates	Exempt

<b>Purchases by Interior Design Services:</b>	<b>Taxable/Exempt</b>
Items purchased for resale of tangible personal property	Exempt
Window coverings, including blinds and shades which will be resold and installed to customers	Taxable
Office and art supplies, such as, paper, pens, pencils, markers, paints, poster board, glue easels, etc.	Taxable
Shelving, display racks, display cases, suction tables, checkout counters, cash registers and supplies, storage cabinets, etc.	Taxable
All job materials to be installed on a job site such as lumber, nails, screws, concrete, paint, moldings, etc.	Taxable
Tools and equipment to be used in the course of business such as: barriers, mounting tracks, brackets, mounting boards, hooks, carts, trucks, trolleys, etc.	Taxable
Cleaning materials such as gloves, chemicals, waxes, 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
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Break room supplies such as microwaves, refrigerators, tables, chairs and paper products	Taxable
Books, newspaper, and magazine subscriptions	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable

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<b>Purchases by Interior Design Services (continued):</b>	<b>Taxable/Exempt</b>
Computer & internet equipment	Taxable
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Continuing education courses	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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Janitorial supplies	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Uniforms	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