

**INDUSTRY GUIDANCE**

<b>Category:</b> Jewelry Stores	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Jewelry Stores Tax Matrix	<b>Issuance Date:</b> 10-24-2022 <b>Revision Date:</b> 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by jewelry 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 jewelry 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 Jewelry Stores:</b>	<b>Taxable/Exempt</b>
Sales of jewelry including but not limited to: rings, necklaces, bracelets, watches, earrings, pendants, and custom made items etc.	Taxable
Jewels, collectables, and commemorative items	Taxable
Precious metals	Taxable
Jewelry organizers	Taxable
Jewelry cleaners	Taxable
Jewelry polish cloths	Taxable
Watch winders and accessories such as bands & links etc.	Taxable
Batteries	Taxable
Fabrication labor	Taxable
Repair labor	Exempt
Jewelry appraisal services	Exempt

AUDIT SERVICES

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TAX MATRIX

<b>Purchases by Jewelry Stores:</b>	<b>Taxable/Exempt</b>
Gift certificates	Exempt
All jewelry purchased for resale	Exempt
Precious metals and stones purchased for resale	Exempt
Watch batteries for resale	Exempt
Digital diamond tester	Taxable
Display cases and racks	Taxable
Shelving, checkout counters, and storage cabinets	Taxable
Bar code scanners, cash registers, and cash register supplies	Taxable
Jewelry safes for storing of inventory	Taxable
Jewelry pillows	Taxable
Tray inserts & accessories	Taxable
Ring sizers	Taxable
Risers	Taxable
Jewelry stands	Taxable
Inspection gloves	Taxable
Packaging and gift wrap supplies, including jewelry boxes & bags	Exempt
Jewelers tools, equipment and supplies such as cleaning and polishing supplies, graders, testers, gauges, gemological instruments, lamps, loupes and magnifiers, microscopes and scales	Taxable
Bench jewelers and craftsmen tools, equipment and supplies such as abrasives and mandrels, benches, brushes, buffs, draw plates and rolling mills, drills, files, hammers, knives, pliers and cutters, ring tools, saws and blades, scissors, screwdrivers, scribes, setting tools and torches	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	Taxable
Books, newspaper, and magazine subscriptions	Taxable

AUDIT SERVICES

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TAX MATRIX

<b>Purchases by Jewelry Stores (continued):</b>	<b>Taxable/Exempt</b>
Canned software provided via electronic download through the internet	Exempt
Canned software and software upgrades to maintain or update software delivered via CD Rom	Taxable
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
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 services	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 & 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