

INDUSTRY GUIDANCE

Category:	Landscaping & Snow Removal	Tax Type:	Sales & Use Tax
Brief Description:	Landscaping & Snow Removal Tax Matrix	Issuance Date:	05-19-2023
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The taxability of sales and purchases of tangible personal property and labor services by landscaping and snow removal companies 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 landscaping and snow removal 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 Landscaping & Snow Removal Companies:	Taxable/Exempt
Landscaping services including but not limited to: lawn mowing, trimming, pruning, tilling, mulching, leaf removal services, plowing and soil preparation, raking, aerating, tree, brush and shrub stump removal, etc.	Exempt
Snow removal services including but not limited to: snow shoveling, plowing and applying ice-melt or salt to driveways, sidewalks, parking lots and roads	Exempt
Sales of items such as plants, shrubbery, mulch, sod, trees, bushes, flowers, fertilizers, garden materials etc.	Taxable
Soil analysis testing, back-flow testing and hauling away brush and debris.	Exempt
Installation of underground lawn sprinkler systems	Exempt
Herbicide sold at retail	Taxable
Herbicide application	Exempt
Decorative stone sold at retail	Taxable
Decorative stone installed with landscaping	Exempt
Weed control services	Exempt
Weed killer sold in bottles	Taxable

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Sales by Landscaping & Snow Removal Companies (continued):	Taxable/Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable

Purchases by Landscaping & Snow Removal Companies:	Taxable/Exempt
Items purchased for resale	Exempt
Materials for landscaping contracts such as shrubs, trees, flowers, seed and sod, rock, sand, soil, decking, edging, sprinkler systems, etc.	Taxable
Equipment and tools used in the course of business including but not limited to: rakes, shovels, hoses, hedge trimmers, skid steer loaders, tractors, mowers, tillers, leaf blowers, weed whackers, stump grinders, crane purchase or rental, snow blowers, plows, trailers, bobcat excavator and repair parts, bulldozers, sprinklers, sprayers and wheelbarrows etc.	Taxable
Decorative stone to be installed with landscaping	Taxable
Decorative stone to be sold at retail	Exempt
Herbicide purchased to be sprayed or applied to lawns	Taxable
Herbicide purchased to resell at retail	Exempt
Salt for use on streets, driveways, parking lots and roads	Taxable
Underground lawn sprinkler systems to be installed in the ground	Taxable
Weed killer purchased to be sold at retail	Exempt
Weed killer purchased to be sprayed on customers lawns etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, office plants and planters, shelving, etc.	Taxable
Copiers, scanners, desktop and laptop computers, monitors, printers, and fax machines	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Pre-printed forms, signage, printer paper, receipt books, pamphlets	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	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

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Purchases by Landscaping & Snow Removal Companies (continued):	Taxable/Exempt
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Repair parts for company vehicle used to plow snow from parking lots, driveways etc.	Taxable
Lease or rental of any copier, fax, vehicle etc.	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
Shipping, delivery, freight and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	Taxable