

INDUSTRY GUIDANCE

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| Category: Lawyers | Tax Type: Sales & Use Tax |
| Brief Description: Lawyers Tax Matrix | Issuance Date: 10-24-2022 Revision Date: 03-28-2025 |

The taxability of sales and purchases of tangible personal property and labor services by lawyers 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 legal 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.

| Sales by Lawyers: | Taxable/Exempt |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Legal services including advising and representing clients in court, before government agencies, and in private legal matters | Exempt |
| Conducting research and analysis of legal problems | Exempt |
| Interpretation of laws, rulings, and regulations for individuals/ businesses | Exempt |
| Written and verbal presentation of facts to clients or others | Exempt |
| Retail sale of tangible personal property | Taxable |
| Drafting and filing of legal documents, such as lawsuits, appeals, wills, contracts and deeds | Exempt |
| Travel reimbursement charges | Exempt |

| Purchases by Lawyers: | Taxable/Exempt |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc. | Taxable |
| Office supplies including but not limited to: office forms, staplers, calculators, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc. | Taxable |
| Scanners and recording devices | Taxable |
| Books, newspaper, and magazine subscriptions | Taxable |
| 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 |
| Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, stickers, pens, candy, etc. | Taxable |
| Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc. | Taxable |
| Educational materials such as posters, printed materials and literature, etc. | Taxable |
| Donations of tangible personal property | Taxable |
| Janitorial supplies | Taxable |
| Pest control services | Exempt |
| Trash & cleaning services | Exempt |
| Lease or rental of any copier, fax, vehicle, etc. | Taxable |
| Security cameras & other security related equipment | Taxable |
| Security monitoring services | Exempt |
| Streaming music services | Exempt |
| Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor | Exempt |
| Repair and replacement parts for repairing, altering or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc. | Taxable |

| Purchases by Lawyers (continued): | Taxable/Exempt |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Shredding services | Exempt |
| Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc. | Exempt |
| Continuing education courses | Exempt |
| Professional services such as private detective or accounting services | Exempt |