

**MEDICAL &  
NON-MEDICAL SPAS**

**INDUSTRY GUIDANCE**

<b>Category:</b>	Medical & Non-Medical Spas	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Medical & Non-Medical Spas Tax Matrix	<b>Issuance Date:</b>	11-29-2023
		<b>Revision Date:</b>	11-29-2023

The taxability of sales and purchases of tangible personal property and labor services by medical and non-medical spas 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 medical spas 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 Medical &amp; Non-Medical Spas:</b>	<b>Taxable/Exempt</b>
Cosmetic injections including Botox, fillers, and other skin services	Exempt
Body contouring services	Exempt
Laser hair removal services	Exempt
Waxing services	Exempt
Micro needling services	Exempt
Massage and facial services	Exempt
Makeup application services	Exempt
Manicure and pedicure services	Exempt
Medical skin care products	Taxable
Vitamin IV (intravenous) injections	Exempt
Teeth whitening services	Exempt
Teeth whitening supplies	Taxable
Supplements (vitamins, minerals etc.) in capsule or liquid form	Taxable
Classes on nutrition and other topics	Exempt

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<b>Sales by Medical &amp; Non-Medical Spas (continued):</b>	<b>Taxable/Exempt</b>
Membership charges which give discounts on services	Exempt
Membership charges which give discounts on tangible personal property	Taxable
Books	Taxable

<b>Purchases by Medical &amp; Non-Medical Spas:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Equipment used to perform services, including but not limited to, tables, massagers, facial steamers, magnifying lamp, laser equipment, sterilizing equipment, microdermabrasion machines, etc.	Taxable
Drugs which may be purchased over the counter	Taxable
Drugs which require a prescription to purchase (both dosage drugs and legend drugs) including Botox, skins creams, pills, gels, etc.	Exempt
Facial beds and chairs and massage beds and tables	Taxable
Towels & gowns for patients	Taxable
Vitamins for IV (intravenous) injections	Taxable
Teeth whitening supplies sold at retail	Exempt
Teeth whitening supplies used as part of a service	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, 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
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

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<b>Purchases by Medical &amp; Non-Medical Spas (continued):</b>	<b>Taxable/Exempt</b>
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Donations of tangible personal property	Taxable
Security monitoring services	Exempt
Security cameras & other security related equipment	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
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
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