

INDUSTRY GUIDANCE

Category: Movie Theaters	Tax Type: Sales & Use Tax
Brief Description: Movie Theaters Tax Matrix	Issuance Date: 10-24-2022 Revision Date: 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by movie theaters 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 movie theater 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 Movie Theaters:	Taxable/Exempt
Movie ticket admissions	Taxable
Concession snacks including but not limited to: popcorn, nachos, hot dogs, candy, pretzels, bottled water, soft drinks, etc.	Taxable
Gift certificates	Exempt
Sales of tangible personal property such as merchandise, posters, t-shirts, and mugs	Taxable

Purchases by Movie Theaters:	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
Booth and projection equipment including but not limited to: tape splicers, lenses, film cleaner, lamp bulbs, projector oil, etc.	Taxable
Sound equipment, amplifiers, and movie screens	Taxable
Box office intercoms and ticket counters	Taxable
Popcorn equipment, butter dispensers, hot dog grills, pretzel warmer, griddles and hot plates	Taxable
Items for resale	Exempt
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
Promotional items including but not limited to: calendars, mugs, clothing, balloons, 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

AUDIT SERVICES

**MOVIE
 THEATERS**

TAX MATRIX

Purchases by Movie Theaters (continued):	Taxable/Exempt
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
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt