

INDUSTRY GUIDANCE

Category: Nurseries	Tax Type: Sales & Use Tax
Brief Description: Nurseries Tax Matrix	Issuance Date: 02-23-2026 Revision Date: 02-23-2026

The taxability of sales and purchases of tangible personal property and labor services by nurseries 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 nursery 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 compensating 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 Nurseries:	Taxable/Exempt
Trees and shrubs sold with installation where title passes before installation	Taxable
Trees and shrubs sold with installation where title passes after installation	Exempt
Trees and shrubs sold without installation	Taxable
Fruit trees and edible plants including but not limited to: fruits, vegetables, herbs, etc.	Taxable (reduced food tax rate)
Non-installed landscaping materials including but not limited to: mulch (bagged or bulk), decorative rock and gravel, sand and soil (bagged or bulk), landscape fabric, railroad ties, pavers and stepping stones, decorative boulders, etc.	Taxable
Installed landscaping materials	Exempt
Landscaping services and maintenance	Exempt
Supplies and accessories including but not limited to: fertilizer and soil amendments, pesticides and herbicides, garden hoses, irrigation parts and sprinkler heads, gardening tools, trellises and stakes, etc.	Taxable
Annual and perennial flowers	Taxable
Pots, planters, and hanging baskets	Taxable
Houseplants	Taxable

Sales by Nurseries (continued):	Taxable/Exempt
Seed sales for edible plants	Taxable (reduced food tax rate)
Seed sales for nonedible plants	Taxable
Grass seed	Taxable
Sales of sod without installation by the seller	Taxable
Sales of sod where title transfers before installation.	Taxable
Sales of sod where title transfers after installation.	Exempt
Composting equipment	Taxable
Outdoor décor including but not limited to: statues, memorial stones, fountains, and garden décor not installed	Taxable
Workshops and seminars	Exempt
Consultation fees	Exempt
Gift certificates	Exempt
Credit card fee reimbursements	Taxable
Beverages, snacks, gum and other assorted food items	Taxable (reduced food tax rate)
Delivery fees from third party to retailer that is billed to customer (inbound freight)	Taxable
Shipping (separately stated)	Exempt
Handling (separately stated)	Taxable
Combined shipping & handling	Taxable

Purchases by Nurseries:	Taxable/Exempt
Items purchased for resale	Exempt
Trees and shrubs to be resold with installation where title will pass to customer after installation	Taxable
Trees and shrubs to be resold with installation where title will pass to customer before installation	Exempt
Trees and shrubs to be resold without installation	Exempt
Landscaping materials where title passes after installation	Taxable
Landscaping materials where title passes prior to installation	Exempt

Purchases by Nurseries (continued):	Taxable/Exempt
Landscaping materials to be resold without installation	Exempt
Seed, fertilizer, and limestone purchased to grow sod that will be resold as tangible personal property	Exempt
Seed, fertilizer, and limestone purchased to grow sod that will be installed in customer's land as real property	Taxable
Sod cutters and rototillers	Taxable
Purchase of sod to be resold as real property where title will pass after installation	Taxable
Purchase of sod to be resold as tangible personal property not installed where title will pass before installation	Exempt
Kitchen equipment for break room	Taxable
Paper products and containers consumed by the store	Taxable
Paper products and containers provided to customers to carry retail items	Exempt
Equipment and supplies used to perform landscaping and maintenance	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Shelving, tables, merchandise cases etc.	Taxable
Uniforms and shoes	Taxable
Streaming music services	Exempt
POS systems/cash registers	Taxable
Janitorial supplies	Taxable
Repair services to real property	Exempt
Utilities	Taxable
Media advertising	Exempt
Specialty advertising	Taxable
Trash and cleaning services	Exempt
Forklifts and pallet jacks	Taxable

Purchases by Nurseries (continued):	Taxable/Exempt
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs plants and planters, shelving etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	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
Books, newspaper, and magazine subscriptions	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy etc.	Taxable
Donations of tangible personal property	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Pest control services	Exempt
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt
Inbound delivery that seller pays to their suppliers, and passes through to the customers	Taxable
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable