

AUDIT SERVICES

**OPTICIANS,  
OPTOMETRISTS &  
OPHTHALMOLOGISTS**

TAX MATRIX

**INDUSTRY GUIDANCE**

<b>Category:</b> Opticians, Optometrists & Ophthalmologists	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Opticians, Optometrists & Ophthalmologists Tax Matrix	<b>Issuance Date:</b> 10-24-2022 <b>Revision Date:</b> 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by opticians, optometrists and ophthalmologists industries 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 opticians, optometrists and ophthalmologists 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.

*\*Opticians & Ophthalmologists sales are subject to tax as they are considered "sale at retail".*

*\*Optometrists are rendering services not subject to tax and must pay tax on the purchase of items used or consumed in the practice of their profession.*

<b>Sales by Opticians, Optometrists &amp; Ophthalmologists:</b>	<b>Taxable/Exempt</b>
Prescription eyeglasses, contacts, etc. sold by optometrists in their profession	Exempt
Prescription eyeglasses, contacts, and all other items sold by opticians and ophthalmologists	Taxable
Items not used or consumed in the optometrist's profession, including but not limited to: goggles, sunglasses, colored glasses or occupational eye protective devices, frames sold without a diagnosis, treatment or correction of human eye	Taxable
Eye exams	Exempt

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Nonprescription drugs, medicine, and vitamins	Taxable
Prescription drugs (retain documentation of the prescription for exemption status)	Exempt
Ordering of laboratory and imaging tests	Exempt
Removal of superficial foreign bodies from eye or adnexa	Exempt
Eyeglass cases	Taxable
Eyeglass cleaner & wipes	Taxable

<b>Purchases by Opticians, Optometrists &amp; Ophthalmologists:</b>	<b>Taxable/Exempt</b>
Frames purchased by an optometrist	Taxable
Lenses purchased by an optometrist	Taxable
Contacts purchased by an optometrist	Taxable
Frames purchased by an opticians or ophthalmologists retail outlet	Exempt
Lenses purchased by an opticians or ophthalmologists retail outlet	Exempt
Contacts purchased by an opticians or ophthalmologists retail outlet	Exempt
Ophthalmologists materials	Taxable
Diagnostic equipment including but not limited to: snellen chart, phoropter, keratometer, retinoscope, auto-refractor, visual acuity system, and binocular indirect ophthalmoscope	Taxable
Surgical tools to provide services including but not limited to: forceps, hooks & probes, micro scissors, needle holders, micro blades, spatulas, depressors, retractors, and speculums	Taxable
Medical equipment to provide services including but not limited to: exam chairs, stools, and slit lamp, etc.	Taxable

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Nonprescription drugs, medicine, and vitamins purchased by an optometrist	Taxable
Furniture and fixtures including but not limited to: desks, filing cabinets, tables, chairs, mirrors, display cases, children's toys, art work, etc.	Taxable
Books, newspaper, and magazine subscriptions	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring service	Exempt
Office supplies, business cards, paper, toner, cartridges, etc.	Taxable
Cleaning supplies	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Uniforms	Taxable
Bar code scanners, cash registers, cash register supplies	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, candy, etc.	Taxable
Donations of tangible personal property	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable

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Repair and replacement parts for repairing, altering or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Taxable
Streaming music services	Exempt
Warranty or service agreements for tangible personal property such as: computers, printers, copiers, security equipment, etc.	Exempt
Specialty advertising	Taxable
Media advertising	Exempt