

AUDIT SERVICES

## PEST CONTROL SERVICES

TAX MATRIX

### INDUSTRY GUIDANCE

<b>Category:</b>	Pest Control Services	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Pest Control Services Tax Matrix	<b>Effective Date:</b>	10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by pest control services 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 pest control 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.

<b>Sales by Pest Control Services:</b>	<b>Taxable/Exempt</b>
Pest control services such as identifying and eliminating pests sold to businesses, individuals, tax exempt organizations, and for agricultural & logging purposes	Exempt
Pest control prevention services	Exempt
Pest control subscriptions	Exempt
Pest removal from home	Exempt
Sanitations stations, products, and air purifier	Exempt
Insulation, door sweeps, air curtains, and weather resistant sealant	Taxable

<b>Purchases by Pest Control Services:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Chemicals used in pest control services	Taxable
Fixtures installed to store chemicals and other materials used in pest control	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable

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<b>Purchases by Pest Control Services (continued):</b>	<b>Taxable/Exempt</b>
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Books, newspaper, and magazine subscriptions	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Computer & internet equipment	Taxable
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	Taxable
Uniforms	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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
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	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt