

AUDIT SERVICES

**PET SUPPLY
STORES & CARE
SERVICES**

TAX MATRIX

INDUSTRY GUIDANCE

Category: Pet Supply Stores & Care Services	Tax Type: Sales & Use Tax
Brief Description: Pet Supply Stores & Care Services Tax Matrix	Effective Date: 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by pet supply stores and care 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 pet supply 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 Pet Supply Stores & Care Services:	Taxable/Exempt
Domesticated pets including but not limited to: dogs, cats, fish, hamsters, snakes, lizards, etc.	Taxable
Pet food & treats	Taxable
Over-the-counter pet medications such as: fleas, antibiotics, skin and coat care, diabetes, etc.	Taxable
Rx medications	Taxable
Leashes, collars, and other pet accessories	Taxable
Beds & crates	Taxable
Electronic collar tags & scanners	Taxable
Pet shampoo & grooming supplies	Taxable
Pet toys, bones, and clothes	Taxable
Treat dispensers	Taxable

AUDIT SERVICES

**PET SUPPLY
STORES & CARE
SERVICES**

TAX MATRIX

Sales by Pet Supply Stores & Care Services: (continued):	Taxable/Exempt
Food & water bowls	Taxable
Aquariums & accessories	Taxable
Access to dog park where there is a required admission fee	Taxable
Professional grooming services & self-service pet wash	Exempt
Pet training	Exempt
Kennel & daycare services	Exempt
Gift certificates	Exempt

Purchases by Pet Supply Stores & Care Services:	Taxable/Exempt
Items purchased for resale	Exempt
Items used in grooming services including but not limited to: nail clippers, shampoo, wash tubs, etc.	Taxable
Heat pads, heaters, heat lamp and bulbs, used for keeping animals warm	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
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

AUDIT SERVICES

**PET SUPPLY
STORES & CARE
SERVICES**

TAX MATRIX

Purchases by Pet Supply Stores & Care Services (continued):	Taxable/Exempt
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