

**INDUSTRY GUIDANCE**

<b>Category:</b>	Printing Companies	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Printing Companies Tax Matrix	<b>Issuance Date:</b>	03-09-2024
		<b>Revision Date:</b>	03-28-2025

The taxability of sales and purchases of tangible personal property and labor services by printing companies 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 printing 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 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.

**Note:** For additional information on purchases relating to machines, equipment, and other items used in printing finished products reference the Manufacturers matrix.

<b>Sales by Printing Companies:</b>	<b>Taxable/Exempt</b>
Sales of printed materials including, but not limited to: pamphlets, leaflets, advertising circulars, stationery, catalogs, newsletters, magazines, books, and other publications etc.	Taxable
Sales of printed materials shipped out of state where the printer stores the printed materials before shipment is made	Taxable
Sales of printed materials shipped out of state where title does not transfer in state	Exempt
Sales where customer downloads items, and receives nothing in a tangible format	Exempt
Sales of advertising circulars that will be a part of a newspaper for sale (The purchaser should issue an exemption certificate to document this)	Exempt
Sales of advertising circulars (excluding those that will be a part of a newspaper for sale)	Taxable
Sales involving redemption of gift card or gift certificate	Taxable
Sales to exempt or government entity where customer provides sales tax exemption certificate	Exempt
Sales where customer provides resale exemption certificate	Exempt

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<b>Sales by Printing Companies (continued):</b>	<b>Taxable/Exempt</b>
Gift cards & gift certificates	Exempt
Separately stated labor and overhead on sale of printed materials	Taxable
Separately stated mailing service and postage charges	Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable
Separately stated reimbursement for inbound freight associated with taxable sales	Taxable
Rush and expedite fees for completion of printing work	Taxable

<b>Purchases by Printing Companies:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Packaging used to contain, or ship printed materials where the final customer provided the paper etc.	Taxable
Packaging used to contain, or ship printed materials where the printer provided the paper etc.	Exempt
Paper, ink, printing cartridges and other components of the final printed products	Exempt
Computers used to design images and/or lettering on printed products for sale	Exempt
Printers' plates	Exempt
Lubricants and oils used in the operation of printing equipment	Exempt
Lubricants and oils used in the operation of non-manufacturing equipment	Taxable
Janitorial items including shop rags, mops, brooms, mats, etc.	Taxable
Chemicals and rags used to clean machinery	Taxable
Proof paper, development film, masking sheets, blankets, and screens used or consumed in printing operation	Exempt
Machinery or equipment that directly alters printed product	Exempt
Machinery or equipment that is used to make custom items that can only be sold to a single customer	Taxable
Tools and equipment used to repair manufacturing equipment or other equipment	Taxable

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<b>Purchases by Printing Companies (continued):</b>	<b>Taxable/Exempt</b>
Repair or replacement parts for manufacturing machinery or equipment, where the machinery or equipment itself is exempt from tax	Exempt
Repair or replacement parts of manufacturing machinery or equipment that is used in manufacturing a custom item that can only be sold to a single customer	Taxable
Employee safety items worn only on manufacturing printing line	Exempt
Employee safety items worn throughout warehouse	Taxable
Equipment to test product during production where outcome of the test will determine if the work in progress is continued, reworked, or scrapped	Exempt
Equipment to test product during production where outcome of the test will be used for future reference, but will not affect current run	Taxable
Equipment purchased because it is required by OSHA or other federal law, but not used directly in manufacturing	Taxable
Forklifts, floor jacks, conveyors, and similar items, used to move partially completed printed product between manufacturing lines	Exempt
Forklifts, floor jacks, conveyors, and similar equipment, used to move items to or from and in the storage area	Taxable
Machinery and equipment rented to install manufacturing machinery	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
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
Office and art supplies, such as, paper, pens, pencils, markers, paints, poster board, glue easels, etc.	Taxable
Shelving, display racks, display cases, suction tables, checkout counters, cash registers and supplies, storage cabinets, etc.	Taxable
Cleaning materials such as gloves, chemicals, waxes, etc.	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

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<b>Purchases by Printing Companies (continued):</b>	<b>Taxable/Exempt</b>
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Break room supplies such as microwaves, refrigerators, tables, chairs and paper products	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
Continuing education courses	Exempt
Utilities	Taxable
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable
Separately stated reimbursement for inbound freight associated with taxable purchases	Taxable
Streaming music services	Exempt
Janitorial supplies	Taxable
Trash & cleaning services	Exempt
Pest control services	Exempt
Uniforms	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