AUDIT SERVICES

PROFESSIONAL ENTERTAINERS & SPORTS PROMOTERS

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Professional Entertainers & Sports Promoter Companies	**Tax Type:**	Sales & Use Tax
Brief Description:	Professional Entertainers & Sports Promoter Companies Tax Matrix	**Issuance Date:** **Revision Date:**	07-27-2026 07-27-2026

The taxability of sales and purchases of tangible personal property and labor services by professional entertainers and sports promoter 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 entertainment and sports promoting 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: *Section 144.018.2 does not allow the resale of entertainment services. Sales of tickets from entertainers and promoters to third party vendors would not qualify as a sale for resale. If the third-party vendor can provide documentation demonstrating that the sales tax was properly remitted on these transactions, the promoter would not be held liable for the tax in the event of an audit. Sellers and distribution companies are not third-party vendors, rather, they are sellers under the sales tax laws.*

Sales by Professional Entertainers and Sports Promoter Companies:	Taxable/Exempt
Admission fees to entertainment or sporting events sold by city or county governments	Exempt
Admission fees to entertainment or sporting events sold by anyone except a city or county government	Taxable
Admission fees to entertainment or sporting events in return for barter, such as radio advertising	Taxable
The portion of admission fees retained by a private entity for selling admission to entertainment or sporting events on behalf of a city or county government	Taxable

Sales by Professional Entertainers and Sports Promoter Companies (continued):	**Taxable/Exempt**
The portion of admission fees retained by a city or county government sold by private entities for selling admission to entertainment or sporting events on behalf of a city or county government	Exempt
Sales of blocks of tickets to third party vendors for shows, sporting contests, sporting demonstrations etc. These can include boxing matches, wrestling matches, and other athletic or entertainment events **Note:** These do not qualify as sales for resale per Section 144.018.2	Taxable
Sales of tickets to spectators for shows, sporting contests, sporting demonstrations, etc. These can include boxing matches, wrestling matches, and other athletic or entertainment events	Taxable
Advertising monies received from individual or corporate sponsors	Exempt
Consultation fees	Exempt
Coached or instructional lessons	Exempt
Workshops and seminars	Exempt
Charges to participate in sporting contests	Taxable
License fees forwarded to government agencies	Exempt
Sales of food and drink	Taxable (full rate)
Clothing and merchandise sales	Taxable
Sporting and training equipment	Taxable
Gift shop sales	Taxable
Gift cards & gift certificates	Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling charges	Taxable
Inbound freight charges which are passed on to customers, with or without a separate line item	Taxable

MISSOURI DEPARTMENT OF REVENUE

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Purchases by Professional Entertainers and Sports Promoter Companies:	Taxable/Exempt
Items purchased for resale	Exempt
Wrestling mats, boxing gloves, bags, mats, rings, supplies, and other purchases of sporting equipment	Taxable
Licenses & permits	Exempt
Shelving, tables, chairs, merchandise cases, and other furniture	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, artwork, signs, plants and planters, displays, etc.	Taxable
Cleaning supplies and materials such as gloves, chemicals, waxes, etc.	Taxable
Computer & internet equipment	Taxable
Copiers, scanners, desktop and laptop computers, monitors, printers, and fax machines	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Pre-printed forms, signage, printer paper, receipt books, pamphlets	Taxable
Educational materials such as posters, printed materials, and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	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
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Donations of tangible personal property	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt

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Purchases by Professional Entertainers and Sports Promoter Companies (continued):	Taxable/Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
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
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	Taxable
Line Item showing inbound freight charges from the seller, passed on to the customer	Taxable

Withholding Tax:	Taxable/Exempt
Out of state entertainers paid $300 or more	Taxable
Out of state entertainers paid less than $300	Exempt