

**RECREATIONAL
VEHICLE (RV) PARKS
AND
CAMPGROUNDS**

INDUSTRY GUIDANCE

AUDIT SERVICES

TAX MATRIX

Category:	RV Parks & Campgrounds	Tax Type:	Sales & Use Tax
Brief Description:	RV Parks & Campgrounds Tax Matrix	Effective Date:	04-28-2024

The taxability of sales and purchases of tangible personal property and labor services by recreational vehicle parks and campgrounds 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 outdoor recreation 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 RV Parks and Campgrounds:	Taxable/Exempt
Admission charges for entry to campground	Taxable
RV parking charges where business is providing entertainment	Taxable
RV parking charges where business does not provide entertainment	Exempt
RV repairs, where parts and labor are separately stated	Taxable
RV repairs where parts and labor are combined all in one price	Taxable
RV repair labor	Exempt
RV rentals not registered as authorized motor vehicle leasing company	Exempt
RV rentals registered as authorized motor vehicle leasing company	Taxable
Boat dock fees where business did not pay tax at time of purchase	Taxable
Boat dock fees where business did pay tax at time of purchase	Exempt
Rentals of canoes, rafts, and other recreational equipment where business paid tax at time of purchase	Exempt

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Sales by RV Parks and Campgrounds (continued):	Taxable/Exempt
Rentals of canoes, rafts, and other recreational equipment where business did not pay tax at time of purchase	Taxable
Receipts from coin operated laundry machines where tax was not paid on the initial purchase of the machines	Taxable
Receipts from coin operated laundry machines where tax was paid on the initial purchase of the machines	Exempt
Sales of soap and other laundry related items	Taxable
Cabin rentals	Taxable
Cleaning fees charged in conjunction with cabin rentals	Taxable
Tent camping fees	Taxable
Seasonal campground fees	Taxable
Room rentals in buildings and facilities	Taxable
Charges for guided or non-guided fishing tours	Taxable
Firewood sales	Taxable
Gasoline sales	Exempt
Propane sales	Taxable
Ice sales	Taxable (reduced food tax rate)
Restaurant sales	Taxable
Drinks, snacks, and various food related items sold at gift shop	Taxable (reduced food tax rate)
Gift shop sales and other tangible personal property sales	Taxable
Internet access charges	Exempt
*Vending machine sales	Taxable

*Vending machine sales are taxed 135% of the cost of the item sold based on the location of the tangible personal property.

Purchases by RV Parks and Campgrounds:	Taxable/Exempt
Items purchased for resale	Exempt
Boat docks where business does not intend to collect and remit sales tax on rentals	Taxable
Boat docks where business does intend to collect and remit sales tax on rentals	Exempt

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Canoes, rafts, and other recreational equipment where business does not intend to collect and remit sales tax on rentals	Taxable
Canoes, rafts, and other recreational equipment where business does intend to collect and remit sales tax on rentals	Exempt
Purchases of coin operated washing machines and dryers where business intends to pay sales tax on receipts	Exempt
Purchases of coin operated washing machines and dryers where business does not intend to pay sales tax on receipts	Taxable
Coin operated amusement games and repair parts for coin operated amusement games	Taxable
Prizes and plush for coin operated amusement games	Taxable
Prizes and plush for amusement activities excluding coin operated amusement games	Exempt
Tools and equipment for making repairs at the park	Taxable
Utilities including gas, water, electricity	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	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
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
Specialty advertising	Taxable
Media advertising	Exempt

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Purchases by RV Parks and Campgrounds (continued):	Taxable/Exempt
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Donations of tangible personal property	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Repair parts for company vehicle used to plow snow from parking lots, driveways etc.	Taxable
Lease or rental of any copier, fax, vehicle 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
Inbound freight from third party to seller, passed on to purchaser	Taxable