

RESALE

AUDIT SERVICES

CONSIGNMENT AND FLEA MARKETS

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Resale, Consignment and Flea Market Companies	Tax Type:	Sales & Use Tax
Brief Description:	Resale, Consignment and Flea Market Companies Tax Matrix	Issuance Date:	11-03-2025
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The taxability of sales and purchases of tangible personal property and labor services by resale, consignment and flea market 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 resale, consignment and flea market 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.

Sales by Resale, Consignment and Flea Market Companies:	Taxable/Exempt
Sales of merchandise belonging to another party through consignment, other than through an auction; regardless of whether or not the owner is disclosed	Taxable
Galleries that display items (such as pieces of art), which they sell on consignment	Taxable
Merchandise sold at flea market Note: Local sales tax is based on location of flea market, even if the seller also owns a retail store	Taxable
Estate sales that liquidate households or farms	Exempt
Estate sales of household goods where the seller purchases the property, then resells it as their own property	Taxable
Charges for space at flea market	Exempt
Food items sold at flea market for immediate consumption	Taxable (full rate)

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Sales by Resale, Consignment and Flea Market Companies (continued):	Taxable/Exempt
Food items except food items sold for immediate consumption	Taxable (reduced food rate)
Appraisal service charges to estimate value of customer's property	Exempt
Gift cards & gift certificates	Exempt
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Inbound freight charges which are passed on to customers, with or without a separate line item	Taxable

Note: The purchases listed below consist of items utilized in the operation of the business and are not intended for resale.

Purchases by Resale, Consignment and Flea Market Companies:	Taxable/Exempt
Items purchased for resale	Exempt
Flea market booth/space purchase	Exempt
Tables, chairs, shelving, merchandise cases, and other furniture used at flea market, auction, or consignment business	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

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Purchases by Resale, Consignment and Flea Market Companies: (continued):	Taxable/Exempt
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
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
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
Line Item showing inbound freight charges from the seller, passed on to the customer	Taxable