

**INDUSTRY GUIDANCE**

<b>Category:</b>	Screen Printing Companies	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Screen Printing Companies Tax Matrix	<b>Issuance Date:</b>	05-01-2026
		<b>Revision Date:</b>	05-01-2026

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.

<b>Sales by Screen Printing Companies:</b>	<b>Taxable/Exempt</b>
Sales of screen printing where customer provides the item which is printed. This can include, but not limited to: shirts, caps, coats, pens, posters, decals, bags, fabrics, balloons, glass and textiles etc.	Exempt
Sales of screen printing where printer provides the item which is printed. This can include, but not limited to: shirts, caps, coats, pens, posters, decals, bags, fabrics, balloons, glass and textiles etc.	Taxable
Charges for design and artwork that are itemized on the items where the printer provides the item which is to be printed	Taxable
Charges for embroidery that are itemized where the screen printer provides the item where the decorative stitches are added	Taxable
Gift cards & gift certificates	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

## SCREEN PRINTING COMPANIES

<b>Purchases by Screen Printing Companies:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Inks purchased to add to products resold when screen printer provides the product	Exempt
Inks purchased to add to products resold when the customer provides the product	Taxable
Equipment used to perform screen printing which includes, but is not limited to: printing presses, inkjet presses, heat presses, exposure units, and computers used to create graphics; in situations where (1) The printer does not supply tangible personal property or; (2) The final output is customized for one customer or; (3) The printing equipment is not located in a plant.	Taxable
Equipment used to perform screen printing which includes, but is not limited to: printing presses, inkjet presses, heat presses, exposure units, and computers used to create graphics; in situations where (1) The printer supplies the tangible personal property and; (2) The final output is not customized for one customer and; (3) The printing equipment is in a plant.	Exempt
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
Janitorial items including shop rags, mops, brooms, mats, etc.	Taxable
Trash & cleaning services	Exempt
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, soft drinks, coffee, creamer, sugar, cups, stir sticks, candy etc.	Taxable
Breakroom supplies such as microwaves, refrigerators, tables, chairs and paper products	Taxable
Books, newspapers, and magazine subscriptions	Taxable

AUDIT SERVICES

## SCREEN PRINTING COMPANIES

TAX MATRIX

<b>Purchases by Screen Printing Companies (continued):</b>	<b>Taxable/Exempt</b>
Educational materials such as posters, printed materials, literature, etc.	Taxable
Computer & internet equipment	Taxable
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Continuing education courses	Exempt
Streaming music services	Exempt
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
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