

**INDUSTRY GUIDANCE**

<b>Category:</b>	Security Companies	<b>Tax Type:</b>	Sales & Use Tax
<b>Brief Description:</b>	Security Companies Tax Matrix	<b>Issuance Date:</b>	12-03-2022
		<b>Revision Date:</b>	03-28-2025

The taxability of sales and purchases of tangible personal property and labor services by security 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 securities 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 Security Companies:</b>	<b>Taxable/Exempt</b>
Monitoring services	Exempt
Monitoring equipment sold to customers including cameras, wall panels, and sensors	Taxable
Monitoring equipment rented to customers which provide monitoring services	Exempt
Installation labor charges included with sale of home security systems	Taxable
Software and application services	Exempt
Insurance coverages for theft and personal property	Exempt
Locks, automated locks, and doorbell cameras	Taxable
Smoke and carbon dioxide alarms	Taxable

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<b>Purchases by Security Companies:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Monitoring equipment to be rented out to customers	Taxable
Monitoring equipment to be sold to customer	Exempt
Items used by business to install home security systems including trucks, ladders, tools, wiring, etc.	Taxable
Tools including, but not limited to, electric drills, screwdrivers, wrenches, wire cutters.	Taxable
Safety equipment	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Copiers, scanners, computers, printers, and fax machines	Taxable
Cameras of any type, printers and other similar equipment	Taxable
Pre-printed forms, printer paper, receipt books, pamphlets	Taxable
Canned software and software upgrades to maintain or updated 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
Educational materials such as posters, printed materials and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
Utilities	Taxable
Security cameras & other security related equipment	Taxable

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<b>Purchases by Security Companies (continued):</b>	<b>Taxable/Exempt</b>
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
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
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