

AUDIT SERVICES

SIGN COMPANIES

TAX MATRIX

INDUSTRY GUIDANCE

Category: Sign Companies	Tax Type: Sales & Use Tax
Brief Description: Sign Companies Tax Matrix	Effective Date: 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by sign 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 sign 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 Sign Companies:	Taxable/Exempt
Signs that are sold, but not installed in real property by the seller or the seller's agent (Note: The full selling price is taxable, even if the sales invoice separately states materials, labor, and overhead)	Taxable
Signs that are sold and installed as real property by the sign company's agent after title passes to the customer	Exempt
Signs that are sold which specify title passes prior to installation	Taxable
Separately stated delivery charge on sale of sign that is sold as tangible personal property	Exempt
Services for removal of signs	Exempt
Separately stated invoice reimbursement of city permits	Exempt
Charges for engineer sealed drawings of signs for customer	Exempt
Charges for engineer sealed drawings used by seller to produce a sign for the customer	Taxable
Separately stated charge for crate used to ship sign	Taxable

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Purchases by Sign Companies:	Taxable/Exempt
Raw materials to be incorporated into a sign that will be sold as real property	Taxable
Raw materials to be incorporated into a sign that will be sold as tangible personal property	Exempt
Raw materials for signs that are installed by a third party where title transfers after installation	Taxable
Signs for resale	Exempt
Machinery used to make sign that is sold as real property	Taxable
Machinery used to make signs that are sold as tangible personal property, where signs are not customer specific	Exempt
Machinery used to make signs that are sold as tangible personal property, where signs are customer specific	Taxable
Oscillating fans used to cool down areas where signs are manufactured	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
Laptop and desktop computers, copiers, printers, fax machines, calculators, and other similar equipment not in rental inventory	Taxable
Janitorial supplies	Taxable
Pest control services	Exempt
Educational materials such as posters, printed materials and literature etc.	Taxable
Utilities	Taxable
Promotional items purchased by a company including but not limited to: calendars, mugs, clothing, etc.	Taxable
Security cameras and other security related equipment purchased	Taxable
Security monitoring service	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

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Purchases by Sign Companies (continued):	Taxable/Exempt
Newspaper and magazine subscriptions (including promotional brochures, etc.), reference books, materials, etc.	Taxable
Warranty or service agreements for tangible personal property not in rental inventory such as equipment and tools, computers, printers, copiers, security equipment, etc.	Exempt
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Streaming music services	Exempt