

## INDUSTRY GUIDANCE

<b>Category:</b> Skating Rinks	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Skating Rinks Tax Matrix	<b>Issuance Date:</b> 05-11-2024 <b>Revision Date:</b> 03-28-2025

The taxability of sales and purchases of tangible personal property and labor services by skating rinks 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 skating 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 Skating Rinks:</b>	<b>Taxable/Exempt</b>
Skating rink entry fees	Taxable
Fees to watch skating competitions	Taxable
<a href="#">Skating instructions provided by employees of skating rink</a>	Exempt
Skate rentals where tax was not paid on the skates at the time of purchase	Taxable
<a href="#">Skate rentals where tax was paid on the skates at the time of purchase</a>	Exempt
Locker rentals where tax was not paid on initial purchase of lockers	Taxable
<a href="#">Locker rentals where tax was paid on initial purchase of lockers</a>	Exempt
Hockey and roller derby league fees	Taxable
Equipment rental where tax was not paid on equipment at the time of purchase	Taxable
<a href="#">Equipment rental where tax was paid on equipment at the time of purchase</a>	Exempt
<a href="#">Zumba and other fitness classes providing instruction by employees of skating rink facility</a>	Exempt
Facility rentals, including but not limited to, parties and practices	Taxable
Skates, skate accessories, and merchandise sales of clothes and equipment for skaters and other participants	Taxable

<b>Sales by Skating Rinks (continued):</b>	<b>Taxable/Exempt</b>
Food and beverage sales such as, concession stand sales, restaurant food sales, etc.	Taxable
Arcade games that are owned by 3rd Party	Exempt
Arcade games <u>owned by the business</u> that are coin operated	Exempt
Trophies and prizes	Taxable
Gift Certificates	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.**

<b>Purchases by Skating Rinks:</b>	<b>Taxable/Exempt</b>
Items purchased for resale	Exempt
Food purchased for resale	Exempt
Zamboni (mechanical ice resurfacer), which includes all repair and replacement parts	Taxable
Tools and equipment for making repairs at the skating rink	Taxable
Coolant for ice rinks	Taxable
Parts and supplies including but not limited to: yoga mats, mirrors, cushions, curtains, lighting etc.	Taxable
Lockers where skating rink intends to collect sales tax on customer rental charges	Exempt
Lockers where skating rink does not intend to collect sales tax on customer rental charges	Taxable
Equipment where skating rink intends to collect sales tax on the rental of equipment	Exempt
Equipment where skating rink does not intend to collect sales tax on the rental of equipment	Taxable
Televisions and display cases	Taxable
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

AUDIT SERVICES

**SKATING RINKS**

TAX MATRIX

<b>Purchases by Skating Rinks (continued):</b>	<b>Taxable/Exempt</b>
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Books, newspapers, and magazine subscriptions	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Copiers, scanners, computers, printers, and fax machines	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
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
Shelving, display racks, checkout counters, storage cabinets, display cases, scanners, cash drawers, bins and boxes, etc.	Taxable
Streaming music services	Exempt
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Utilities	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Uniforms	Taxable
Donations of tangible personal property	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
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt

<b>Purchases by Skating Rinks (continued):</b>	<b>Taxable/Exempt</b>
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	Taxable
Inbound delivery that seller pays to their suppliers, and passes through to the skating rink	Taxable