

WEDDING VENUES

AUDIT SERVICES

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Wedding Venues	Tax Type:	Sales & Use Tax
Brief Description:	Wedding Venues Tax Matrix	Issuance Date:	02-05-2025
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The taxability of sales and purchases of tangible personal property and labor services by wedding venues 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 wedding 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 Wedding Venues:	Taxable/Exempt
Rental of event space	Taxable
Charges for room rentals	Taxable
Charges for use of building on a farm that is used as a wedding venue	Taxable
Separately stated services in wedding venue contract including but not limited to security personnel fee, cleaning fees, room/flip fee, audio-visual plug-in fees for lights and speakers sold as part of the wedding venue which are <i>optional</i> customer fees	Exempt
Separately stated services in wedding venue contract including but not limited to security personnel fee, cleaning fees, room/flip fee, audio-visual plug-in fees for lights and speakers sold as part of the wedding venue where these fees are a <i>mandatory</i> element of the event	Taxable
Rental of items including but not limited to: linens, flowers, silver, and decorations where (1) such items are extra cost options and; (2) tax <i>was</i> paid on purchase of these items	Exempt
Rental of items including but not limited to: linens, flowers, silver, and decorations where (1) such items are extra cost options and; (2) tax was <i>not</i> paid on purchase price	Taxable

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Sales by Wedding Venues (continued):	Taxable/Exempt
Sales of prepared meals where wedding venue purchases from third party restaurant which are resold	Exempt
Catered food prepared by the venue	Taxable
Catered alcohol served by the vendor	Taxable
Wedding coordinator	Exempt
Corkage fees if customer supplies alcohol	Exempt
Corkage fees if venue supplies alcohol	Taxable
Sales of flowers and decorations	Taxable
Charges for live band or recorded music	Exempt
Props sold for use at wedding venue	Taxable
Extra hour charges for venue	Taxable
Charges for Photography delivered electronically	Exempt
Charges for Photography delivered in tangible medium	Taxable
Parking or Valet Services	Exempt
Gift certificates	Exempt

Purchases by Wedding Venues:	Taxable/Exempt
Items purchased for resale	Exempt
Purchase of prepared meals from third party restaurant	Taxable
Tables, chairs, and linens provided by the venue	Taxable
Purchase of items to be rented to customer including but not limited to: linens, flowers, silver, and decorations where (1) such items are extra cost options and; (2) tax is <i>not</i> intended to be collected on the rental	Taxable
Purchase of items to be rented to customer including but not limited to: linens, flowers, silver, and decorations where (1) such items are extra cost options and; (2) tax is intended to be collected on the rental	Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable

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Purchases by Wedding Venues (continued):	Taxable/Exempt
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, 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
Utilities	Taxable
Uniforms	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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt

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Purchases by Wedding Venues (continued):	Taxable/Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
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 wedding venues	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