AUDIT SERVICES

FITNESS CENTERS

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Fitness Centers	**Tax Type:**	Sales & Use Tax
Brief Description:	Fitness Centers Tax Matrix	**Effective Date:**	04-10-2024

The taxability of sales and purchases of tangible personal property and labor services by fitness centers 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 fitness centers 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 Fitness Centers:	Taxable/Exempt
Gym membership fees	Taxable
Coached or instructional classes	Exempt
Fitness classes	Exempt
Personal training fees	Exempt
Guest fees	Taxable
Protein powder, pre-workout, supplements (supplement facts label)	Taxable (full tax rate)
Protein powder, pre-workout, supplements (nutrition facts label)	Taxable (reduced food tax rate)
Bottled beverages (supplement facts label)	Taxable (full tax rate)
Bottled beverages (nutrition facts label)	Taxable (reduced food tax rate)
Protein bars & shakes (supplement facts label)	Taxable (full tax rate)
Protein bars & shakes (nutrition facts label)	Taxable (reduced food tax rate)

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MISSOURI DEPARTMENT OF REVENUE

Sales by Fitness Centers (continued):	Taxable/Exempt
Tournament fees (ex. strongman & cross fit competitions)	Taxable
Massage or physical therapy services	Exempt
Nutrition instruction	Exempt
Child care services	Exempt
Facility rental	Taxable
Equipment rental	Taxable
Cancellation fees	Taxable
Rentals of lockers where tax was paid on initial purchase of lockers	Exempt
Rentals of lockers where tax was not paid on initial purchase of lockers	Taxable
Cookbooks & nutritional books	Taxable
Clothing & merchandise sales	Taxable
Weight lifting gloves & boxing wraps	Taxable
Headphones	Taxable
Shampoo, conditioner, soap, toothbrush & other toiletries	Taxable
Hair ties & clips	Taxable
Padlocks	Taxable
Key tags	Taxable

Purchases by Fitness Centers:	Taxable/Exempt
Items for resale	Exempt
Gym equipment	Taxable
Lockers where fitness centers intend to collect sales tax on customer rental charges	Exempt
Lockers where fitness centers do not intend to collect sales tax on customer rental charges	Taxable
Towels for patron use at fitness center	Taxable
Streaming music services	Exempt

Purchases by Fitness Centers (continued):	Taxable/Exempt
Office supplies	Taxable
Computer equipment	Taxable
Security cameras & other security related equipment	Taxable
Janitorial type supplies	Taxable
Repair services to real property	Exempt
Trash & cleaning services	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 user	Exempt
Office furniture	Taxable
Media advertising	Exempt
Specialty advertising	Taxable
Donations of tangible personal property	Taxable
Maintenance services (cleaning, repair)	Exempt
Massage equipment such as massage table, massage chair, muscle stimulator, percussion massager's, massage scraping tools, and massage oil	Taxable
Uniforms	Taxable
Cleaning chemicals	Taxable
Utilities	Taxable
Pest control services	Exempt