

**INDUSTRY GUIDANCE**

<b>Category:</b> Lawyers	<b>Tax Type:</b> Sales & Use Tax
<b>Brief Description:</b> Lawyers Tax Matrix	<b>Effective Date:</b> 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by lawyers 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 legal 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.

<b>Sales by Lawyers:</b>	<b>Taxable/Exempt</b>
Legal services including advising and representing clients in court, before government agencies, and in private legal matters	Exempt
Conducting research and analysis of legal problems	Exempt
Interpretation of laws, rulings, and regulations for individuals/ businesses	Exempt
Written and verbal presentation of facts to clients or others	Exempt
Retail sale of tangible personal property	Taxable
Drafting and filing of legal documents, such as lawsuits, appeals, wills, contracts and deeds	Exempt
Travel reimbursement charges	Exempt

AUDIT SERVICES

**LAWYERS**

TAX MATRIX

<b>Purchases by Lawyers:</b>	<b>Taxable/Exempt</b>
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Office supplies including but not limited to: office forms, staplers, calculators, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Scanners and recording devices	Taxable
Books, newspaper, and magazine subscriptions	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	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
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, stickers, pens, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Donations of tangible personal property	Taxable
Janitorial supplies	Taxable
Pest control services	Exempt
Trash & cleaning services	Exempt
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Repair and replacement parts for repairing, altering or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable

AUDIT SERVICES

**LAWYERS**

TAX MATRIX

<b>Purchases by Lawyers (continued):</b>	<b>Taxable/Exempt</b>
Shredding services	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt
Continuing education courses	Exempt
Professional services such as private detective or accounting services	Exempt