

INDUSTRY GUIDANCE

Category:	Liquor and Tobacco Stores	Tax Type:	Sales & Use Tax
Brief Description:	Liquor and Tobacco Stores Tax Matrix	Effective Date:	05-27-2024

The taxability of sales and purchases of tangible personal property and labor services by liquor and tobacco stores 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 liquor and tobacco outdoor 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.

Note: For any purchases, we are addressing only sales and use tax. A business may still owe other types of taxes on alcohol, cigarettes, other tobacco products, excise, or federal taxes.

Sales by Liquor and Tobacco Stores:	Taxable/Exempt
All alcohol products, including but not limited to, beer, wine, spirits, etc.	Taxable
Mixers (Non-Alcoholic)	Taxable (reduced food tax rate)
Bitters	Taxable
Bar tools, such as shakers, tongs, stirrers, strainers	Taxable
Novelty sales, such as glasses, stoppers, toys, keychains, etc.	Taxable
Candy, chips, sodas, other snack foods	Taxable (reduced food tax rate)
Party supplies, including but not limited to, balloons, cards, and candles	Taxable
Cigarettes and electronic cigarettes	Taxable
Portion of cigarette price that represents federal cigarette tax	Taxable
Portion of cigarette price that represents St Louis County or Jackson County Cigarette Tax	Exempt
Portion of cigarette price that represents state cigarette tax	Exempt
Portion of the cigarette price that represents a city business license tax that is imposed on the seller that is passed along to customers.	Taxable
Cigarette lighters and matches	Taxable

LIQUOR AND TOBACCO STORES

Sales by Liquor and Tobacco Stores (continued):	Taxable/Exempt
Vaping products	Taxable
Lottery sales	Exempt
Other tobacco products including but not limited to: cigars, cigarette papers, smoking and smokeless tobacco, and other forms of tobacco products, or products made with tobacco substitute containing nicotine	Taxable
All CBD (Cannabidiol) products	Taxable
Pipes, bongos, and other accessories	Taxable
Books, magazines, publications, etc.	Taxable

Purchases by Liquor and Tobacco Stores:	Taxable/Exempt
Items purchased for resale	Exempt
Alcohol, cigarettes, foods, and other products purchased for resale	Exempt
Cleaning materials such as gloves, chemicals, waxes, etc.	Taxable
Coolers, shelving tables, merchandise cases etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
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, signage, 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
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
Specialty advertising	Taxable
Media advertising	Exempt

**LIQUOR AND
TOBACCO STORES**

Purchases by Liquor and Tobacco Stores (continued):	Taxable/Exempt
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Donations of tangible personal property	Taxable
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Repair parts for company vehicle used to plow snow from parking lots, driveways 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
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping and handling	Taxable
Inbound freight from third party to seller, passed on to purchaser	Taxable