

INDUSTRY GUIDANCE

Category: Locksmiths	Tax Type: Sales & Use Tax
Brief Description: Locksmiths Tax Matrix	Effective Date: 06-06-2023

The taxability of sales and purchases of tangible personal property and labor services by locksmiths 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 locksmith 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 Locksmiths:	Taxable/Exempt
Locksmith services including but not limited to: lockout services, replacing locks, lock installation, rekeying door locks, damaged door lock repair, broken key extraction, lock picking, peephole installation, key cutting, key replacement, file cabinet, safes, and desk locks installation, installation of door closers, panic bars, and emergency exit door devices, security hardware upgrades, new vehicle key, etc.	Exempt
Sales of combination and key operated padlocks, duplicate key sales, locks installed on tangible personal property, lock pick sets, locking devices, safes and security vaults, door closers, emergency exit door devices, etc.	Taxable
Shipping, delivery, freight, and postage charges	Exempt
Handling charges	Taxable
Combined shipping & handling	Taxable

Purchases by Locksmiths:	Taxable/Exempt
Items purchased for resale	Exempt
Tools used to provide lockout services including but not limited to: lock picks, tweezers, tension tools, rake, torque wrench, plug spinner, car key programmer, key decoder, key extractor, slim jim, etc.	Taxable
Machinery and equipment used in the course of business including but not limited to: drilling machine, key cutting machine, lock pick guns, safe snap gun, safe or vault opener, etc.	Taxable

AUDIT SERVICES

LOCKSMITHS

TAX MATRIX

Purchases by Locksmiths (continued):	Taxable/Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, 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
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	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

Purchases by Locksmiths (continued):	Taxable/Exempt
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