

INDUSTRY GUIDANCE

Category: Photographers	Tax Type: Sales & Use Tax
Brief Description: Photographers Tax Matrix	Effective Date: 11-28-2022

The taxability of sales and purchases of tangible personal property and labor services by photographers 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 photography 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 Photographers:	Taxable/Exempt
Photography services which include tangible personal property such as CDS, DVDS, USB device containing photographs, photo albums, etc.	Taxable
Photography services that do not include receipt of tangible personal property	Exempt
Photograph services when photographs are delivered by tangible medium	Taxable
Custom photography to advertising agencies sold in tangible format	Taxable
Portrait sitting fee included with sale of tangible personal property	Taxable
Charges for labor involved in creating finished portrait to be sent in a tangible format	Taxable
Charges for labor involved in creating finished portrait, along with photograph touchup services which will be electronically downloaded	Exempt
Aerial photography and videography on computer disks/storage devices	Taxable
Downloaded photos	Exempt
Picture frames, ready-to frame photographs and canvas images	Taxable
Fees paid to photo assistants, stylists, and models that are included on invoices associated with the sale of tangible personal property	Taxable

Purchases by Photographers:	Taxable/Exempt
Items purchased that are being consumed in developing film, printing photographs or becomes a component part of the photograph being sold including but not limited to: chemicals, ink, photo paper, film and other materials, and electricity when used to develop and resell the prints etc.	Exempt
Items purchased that become a physical part of the sale include but not limited to: film, CDs, DVDs, video tapes, sacks, envelopes that hold the property at the time of the sale, etc.	Exempt
Photography equipment including but not limited to: camera, filters, tripod, camera straps, color correction card, reflectors, light kit, studio backdrop, props, camera bag, etc.	Taxable
Camera supplies including but not limited to: cleaners, flashbulbs, lens, batteries, remote shutter release, electricity or other items used when taking a photograph	Taxable
Cameras of any type, printers and other similar equipment	Taxable
Laptop & desktop computers, monitors, editing software, external hard drives etc.	Taxable
Insurance for business equipment protection	Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Copiers, scanners, computers, printers, and fax machines	Taxable
Pre-printed forms, printer paper, receipt books, pamphlets	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
Educational materials such as posters, printed materials and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
Utilities	Taxable

Purchases by Photographers (continued):	Taxable/Exempt
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
Janitorial supplies	Taxable
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
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