

AUDIT SERVICES

PHYSICIANS/MEDICAL OFFICES & CLINICS

TAX MATRIX

INDUSTRY GUIDANCE

Category:	Physicians, Medical Offices & Clinics	Tax Type:	Sales & Use Tax
Brief Description:	Physicians, Medical Offices & Clinics Tax Matrix	Effective Date:	10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by physicians, medical offices, and clinic industries 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 physicians, medical offices, and clinic 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 Physicians, Medical Offices & Clinics:	Taxable/Exempt
Charges for medical services	Exempt
Prescription drugs sold at retail (retain documentation of the prescription for exemption status)	Exempt
Nonprescription drugs sold at retail	Taxable
Vitamins and dietary supplements prescribed by licensed physician (supplement facts label)	Taxable (full tax rate)
Vitamins and dietary supplements prescribed by licensed physician (nutrition facts label)	Taxable (reduced food tax rate)
Prosthetic devices along with the repair & replacement parts of such devices	Exempt
Oxygen delivery device	Exempt
Sales or rental of medical oxygen	Exempt
Home respiratory equipment sold to a doctor's office or clinic	Taxable
Home respiratory equipment sold to an individual or to a purchaser which would constitute a residence, including a nursing home or a hospice situation	Exempt

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Orthopedic devices	Exempt
X-rays	Taxable
Blood pressure equipment	Taxable
Kidney dialysis equipment	Exempt
Intestinal feeding systems	Exempt
Hearing aids and batteries, repair, and replacement parts	Exempt
Newsletters and publications	Taxable

Purchases by Physicians/Medical Offices & Clinics:	Taxable/Exempt
Prescription drugs and insulin	Exempt
Nonprescription items provided free to patients	Taxable
Prosthetic devices and mobility enhancing equipment	Exempt
Medical equipment such as wheelchairs, walkers, canes, and crutches	Exempt
Home respiratory equipment purchased	Taxable
Motor vehicles and accessories, including lifts and other attachments	Taxable
Equipment used to provide medical services including but not limited to: exam tables/chairs, stools, otoscopes, ultrasound machines, monitors, scales, stethoscopes, blood pressure monitors, thermometers, forceps, scalpels, etc.	Taxable
Medical supplies including but not limited to medical test kits such as pregnancy kits, drug test kits, ice packs, etc.	Taxable
Uniforms, gowns, lab coats, etc.	Taxable
Items utilized to provide medical treatment including but not limited to: face masks, gloves, hand soap, hand sanitizers, etc.	Taxable
Shelving, display racks, checkout counters, display cases, storage cabinets, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Manuals, reference books and materials, office and medical forms, facial tissues, business cards, notepads, etc.	Taxable
Books, newspaper, and magazine subscriptions	Taxable

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Purchases by Physicians/Medical Offices & Clinics (continued):	Taxable/Exempt
Educational materials such as posters, printed materials and literature etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Office supplies, business cards, paper, toner, cartridges, etc.	Taxable
Uniform services	Taxable
Janitorial supplies	Taxable
Pest control services	Exempt
Utilities	Taxable
Media advertising	Exempt
Specialty advertising	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Security cameras and other security related equipment purchased	Taxable
Security monitoring service	Exempt
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
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
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt