

INDUSTRY GUIDANCE

| | | | |
|---------------------------|-------------------------------|------------------------|-----------------|
| Category: | Printing Companies | Tax Type: | Sales & Use Tax |
| Brief Description: | Printing Companies Tax Matrix | Effective Date: | 3-9-2024 |

The taxability of sales and purchases of tangible personal property and labor services by printing companies 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 printing 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 additional information on purchases relating to machines, equipment, and other items used in printing finished products reference the Manufacturers matrix.

| Sales by Printing Companies: | Taxable/Exempt |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Sales of printed materials including, but not limited to: pamphlets, leaflets, advertising circulars, stationery, catalogs, newsletters, magazines, books, and other publications etc. | Taxable |
| Sales of printed materials shipped out of state where the printer stores the printed materials before shipment is made | Taxable |
| Sales of printed materials shipped out of state where title does not transfer in state | Exempt |
| Sales where customer downloads items, and receives nothing in a tangible format | Exempt |
| Sales of advertising circulars that will be a part of a newspaper for sale (The purchaser should issue an exemption certificate to document this) | Exempt |
| Sales of advertising circulars (excluding those that will be a part of a newspaper for sale) | Taxable |
| Sales involving redemption of gift card or gift certificate | Taxable |
| Sales to exempt or government entity where customer provides sales tax exemption certificate | Exempt |
| Sales where customer provides resale exemption certificate | Exempt |

AUDIT SERVICES

**PRINTING
COMPANIES**

TAX MATRIX

| Sales by Printing Companies (continued): | Taxable/Exempt |
|-----------------------------------------------------------------------------------|-----------------------|
| Gift cards & gift certificates | Exempt |
| Separately stated labor and overhead on sale of printed materials | Taxable |
| Separately stated mailing service and postage charges | Exempt |
| Shipping, delivery, freight, and postage charges | Exempt |
| Handling charges | Taxable |
| Combined shipping & handling | Taxable |
| Separately stated reimbursement for inbound freight associated with taxable sales | Taxable |
| Rush and expedite fees for completion of printing work | Taxable |

| Purchases by Printing Companies: | Taxable/Exempt |
|-------------------------------------------------------------------------------------------------------------|-----------------------|
| Items purchased for resale | Exempt |
| Packaging used to contain, or ship printed materials where the final customer provided the paper etc. | Taxable |
| Packaging used to contain, or ship printed materials where the printer provided the paper etc. | Exempt |
| Paper, ink, printing cartridges and other components of the final printed products | Exempt |
| Computers used to design images and/or lettering on printed products for sale | Exempt |
| Printers' plates | Exempt |
| Lubricants and oils used in the operation of printing equipment | Exempt |
| Lubricants and oils used in the operation of non-manufacturing equipment | Taxable |
| Janitorial items including shop rags, mops, brooms, mats, etc. | Taxable |
| Chemicals and rags used to clean machinery | Taxable |
| Proof paper, development film, masking sheets, blankets, and screens used or consumed in printing operation | Exempt |
| Machinery or equipment that directly alters printed product | Exempt |
| Machinery or equipment that is used to make custom items that can only be sold to a single customer | Taxable |
| Tools and equipment used to repair manufacturing equipment or other equipment | Taxable |

AUDIT SERVICES

**PRINTING
COMPANIES**

TAX MATRIX

| Purchases by Printing Companies (continued): | Taxable/Exempt |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Repair or replacement parts for manufacturing machinery or equipment, where the machinery or equipment itself is exempt from tax | Exempt |
| Repair or replacement parts of manufacturing machinery or equipment that is used in manufacturing a custom item that can only be sold to a single customer | Taxable |
| Employee safety items worn only on manufacturing printing line | Exempt |
| Employee safety items worn throughout warehouse | Taxable |
| Equipment to test product during production where outcome of the test will determine if the work in progress is continued, reworked, or scrapped | Exempt |
| Equipment to test product during production where outcome of the test will be used for future reference, but will not affect current run | Taxable |
| Equipment purchased because it is required by OSHA or other federal law, but not used directly in manufacturing | Taxable |
| Forklifts, floor jacks, conveyors, and similar items, used to move partially completed printed product between manufacturing lines | Exempt |
| Forklifts, floor jacks, conveyors, and similar equipment, used to move items to or from and in the storage area | Taxable |
| Machinery and equipment rented to install manufacturing machinery | Taxable |
| Security cameras & other security related equipment | Taxable |
| Security monitoring services | 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 |
| Office and art supplies, such as, paper, pens, pencils, markers, paints, poster board, glue easels, etc. | Taxable |
| Shelving, display racks, display cases, suction tables, checkout counters, cash registers and supplies, storage cabinets, etc. | Taxable |
| Cleaning materials such as gloves, chemicals, waxes, etc. | Taxable |
| Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc. | Taxable |
| Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc. | Taxable |
| Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc. | Taxable |

AUDIT SERVICES

**PRINTING
COMPANIES**

TAX MATRIX

| Purchases by Printing Companies (continued): | Taxable/Exempt |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc. | Taxable |
| Break room supplies such as microwaves, refrigerators, tables, chairs and paper products | Taxable |
| Books, newspaper, and magazine subscriptions | Taxable |
| Educational materials such as posters, printed materials, and literature, etc. | Taxable |
| Computer & internet equipment | Taxable |
| Donations of tangible personal property | Taxable |
| Specialty advertising | Taxable |
| Media advertising | Exempt |
| Continuing education courses | Exempt |
| Utilities | Taxable |
| Shipping, delivery, freight, and postage charges | Exempt |
| Handling charges | Taxable |
| Combined shipping & handling | Taxable |
| Separately stated reimbursement for inbound freight associated with taxable purchases | Taxable |
| Streaming music services | Exempt |
| Janitorial supplies | Taxable |
| Trash & cleaning services | Exempt |
| Pest control services | Exempt |
| Uniforms | 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 |