

Letter Rulings - LR 7864

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LR 7864**Wheelchair Ramps, Stair Lifts, and Chair Lifts Exempt From Sales Tax**

August 08, 2017

Dear Applicant:

This is a letter ruling issued by the Director of Revenue under Section 536.021.10, RSMo, and Missouri Code of State Regulations 12 CSR 10-1.020, in response to your letter dated June 14, 2017.

The facts as presented in your letter ruling request and through telephone conversation with Senior Counsel Spencer Martin are summarized as follows:

Applicant sells, rents and installs wheelchair accessibility ramps, stair lifts, and chair lifts that allow users access on stairways and over door thresholds. The ramps are prefabricated in an out-of-state factory and shipped to Applicant for installation in Missouri. The ramps are made of durable painted steel. Ramps may be rented for short durations or can be purchased for longer-term needs.

ISSUE:

Are Applicant's sales and rentals of wheelchair accessibility ramps, stair lifts, and chair lifts that allow users access on stairways and over door thresholds exempt from sales and use tax?

RESPONSE:

Yes. Applicant's sales and rentals of wheelchair accessibility ramps, stair lifts, and chair lifts that allow users access on stairways and over door thresholds are exempt from sales and use tax.

Section 144.020.1(1), RSMo, imposes "Upon every retail sale in this state of tangible personal property . . . a tax equivalent to four percent of the purchase price paid or charged . . ." Section 144.610.1, RSMo, imposes a tax for the "the privilege of storing, using or consuming within this state any article of tangible personal property."

Section 144.030.2(19), RSMo, exempts the sale or rental of ambulatory aids, powered wheelchairs, and stairway lifts from sales and use tax. The wheelchair accessibility ramps, stair lifts, and chair lifts that allow users access on stairways and over door thresholds serve as ambulatory aids. Therefore, sales and rentals of these items are exempt from sales and use tax.

This letter ruling is binding upon the Department of Revenue with respect to the Applicant for three (3) years from the date of this letter and is subject only to statutory changes by the General Assembly and to changes in the interpretation of law by the courts or administrative tribunals. If a change occurs, the taxpayer who relies upon an outdated interpretation may be subject to additional taxes, interest and penalties, which may be imposed prospectively from the date of the change. For this reason, the interpretation set forth above should be reviewed on a regular basis. Please note that any change in or deviation from the facts as presented will render this ruling inapplicable.

Should additional information be needed, please contact Senior Counsel Spencer Martin, General Counsel's Office, Post Office Box 475, Jefferson City, Missouri 65105-0475 (Telephone 573-751-0961), or me.

Sincerely,

Joel W. Walters