

# Letter Rulings - LR 8153

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Home (/) » rulings (/rulings/search) » LR 8153

## LR 8153

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### Ambulatory Aid Rentals are Exempt from Sales Tax

June 29, 2021

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 2, 2021.

The facts as presented in your letter ruling request are summarized as follows and are the same facts that you provided in the letter ruling request you sent to the Department in 2017:

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 long-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 privilege of storing, using or consuming within this state any article of tangible personal property." Section 144.020.1(8), RSMo, provides:

A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of sale at retail or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property.

Section 144.030.2(18), 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 Thomas A. Houdek, General Counsel's Office, Post Office Box 475, Jefferson City, Missouri 65105-0475 (phone 573-751-0961), or me.

Sincerely,

**Ken Zellers**