

CONVENIENCE STORES

Purchases by Convenience Stores:

The taxability of purchases of tangible personal property and labor services by Convenience Stores is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.

Shelving, coolers, microwaves, napkin dispensers, rotisserie grills, pizza equipment, cookie warmer, chili/cheese dispensers, racks, oven mitts, etc.	Taxable
Tag molding, wire displays, power panels, compressors, ballasts, etc.	Taxable
Freight charges on resale items	Exempt
Freight charges on purchases subject to sales/use tax	Taxable
Office supplies, such as, paper, pens, pencils, labels, calculators, etc	Taxable
Office furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Copiers, printers, and fax machines	Taxable
Laptop and desktop computers	Taxable
Canned software & software upgrades and labor services to modify, alter, update or maintain software	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software originally developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Purchase or lease of real estate, insurance	Exempt
Repair and remodeling labor services to commercial real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Cleaning services, plant watering and care	Exempt
Advertising as in newspapers, radio, television, etc	Exempt
Continuing education courses	Exempt
Course materials	Taxable
Professional services such as legal or accounting services	Exempt
Utilities are taxable except used in producing items for resale such as ice machine, coffee maker, hot dog cooker, etc	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Trash removal	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
All job materials to be installed on a job site such as lumber, nails, screws, concrete, paint, moldings, etc.	Taxable at time of purchase
Items purchased for resale	Exempt

Sales by Convenience Stores:

The taxability of sales of tangible personal property and labor services by Convenience Stores is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

Money orders, lottery	Exempt
Food and Merchandise	Taxable
Newspapers, pre-paid phone cards	Taxable
Gasoline is exempt from sales tax	Exempt
Eligible purchases with Electronic Benefits Transfer (EBT/Cash) cards	Taxable
Eligible food purchased with the Food Stamp program	Exempt
Money collected from coin operated air-compressors and vacuums	Taxable
Car Wash sales	Taxable
Labor services for installing or maintaining tangible personal property at a commercial property	Taxable
Labor services on real property: (Note: To calculate the taxable portion of a job use the following formula; Gross sales, Less Subcontractors, Less taxed job materials = total labor)	
Total labor for improvement to real property at a commercial location	Taxable