

Information Guide

Identifying Information: Testing Laboratories Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Testing Laboratories Self-Audit Fact Sheet
Keywords:
Approval Date: 01/18/2006

Body:

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 TESTING LABORATORIES SELF-AUDIT FACT SHEET

TESTING LABORATORIES	
Purchases By Testing Laboratories:	
<i>The taxability of purchases of tangible personal property and labor services by Testing Laboratories 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.</i>	
Equipment, including but not limited to: microscopes, multimeters/voltmeters, thermometer, air sampler	Taxable
Machinery, including but not limited to: incubator, oven, shakers, waterbaths.	Taxable
Cabinets (Environmental), carts, racks, chairs	Taxable
Cable and power supplies.	Taxable
Aprons, smocks, lab coats, gloves, face masks, cleaning solutions & supplies.	Taxable
Instruments, including but not limited to: injectors, containers, stirrers, sieves, slides, cyclers, tubes, tools (probes, knives)	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving.	Taxable
Copiers, printers, telephones and fax machines	Taxable
Laptop & 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, business cards, notepads	Taxable
Lease or rental of any tangible personal property.	Taxable

Security cameras and other security equipment	Taxable
Shredding services	Exempt
Cleaning services	Exempt
Trash removal	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Repair and remodeling labor services to 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
Continuing Education courses	Exempt
Sales by Testing Laboratories:	
<i>The taxability of sales of tangible personal property by Testing Laboratories is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i>	
Testing services	Exempt

Date Composed: 07/06/2006 Date Modified: 07/06/2006