**Opinion Letter**

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| **Letter Number:** | **O-2001-014** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Watch repair services and sales of repair parts.** |
| **Keywords:** |  |
| **Approval Date:** | **04/11/2001** |

**Body:**

Office of Policy & Research

April 11, 2001

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XXXX

RE: Your telephone request

Dear XXXX:

During our telephone conversation yesterday, you asked me if watch repair services and sales of repair parts are taxable in Kansas. Please be advised that they are. Taxable watch repair services include watch cleaning, which is considered to be a taxable maintenance service.

You told me that someone had told you that these services were exempted 1998, when the Kansas legislature enacted an exemption for residential repair services. This information is incorrect. Charges for watch and clock repair services and parts have not been exempted and continue to be taxable.

The 1998 exemption for residential repairs does not extend to anything, including a clock, a stereo, a television, a washer, a dryer, a clock, an air conditioner, a door, a window, a built-in-furniture, etc., that is removed from the owner’s residence and taken out for repair. The exemption only extends to the repair of buildings and certain identified appliances, that are presumed to be fixtures, when the repairs are done at the owner’s residence.

I have enclosed a copy of Notice 98-02 which explains the exemption in more detail. As stated, the total amount that you charge to customers for watch and clock repair services and parts is subject to state and local sales tax.

Sincerely,

Thomas E. Hatten
Attorney/Policy & Research

Enclosure

**Date Composed: 04/17/2001 Date Modified: 10/10/2001**