

Antique Dealers/Repairing & Restoring

The taxability of sales and purchases of tangible personal property and labor services by Antique Dealers/Repairing & Restoring industries are summarized below. This list is not all-inclusive.

Purchases by Antique Dealers/Repairing & Restoring Industries:

Kansas sales or compensating use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Kansas sales or Kansas consumers' use tax must be paid to the vendor or accrued and remitted directly to the Kansas Department of Revenue. Purchases from Kansas vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Kansas consumers compensating use tax return.

Purchases for use

Tools and equipment used in the course of repair business such as; gloves, brushes, rags, drills, steel wool, tack cloth, spray gun, chisels, caning tools, sander, sand paper, bar clamps, hammers, tape measures, rasp and files, planes, putty knives, blades, screwdrivers, saws, pliers, magnifiers, scales, air compressor, paint stripper tools, creeper etc.	Taxable
Sub contracted services for repair such as a cane weaver. A resale exemption certificate needs to be provided to the subcontractor.	Exempt
Upholstery fabric used for repair and creation of furniture.	Exempt
Stones, chain wheels, nuts, washers, screws etc. Purchased for resale	Exempt
Chemicals consumed in performing repairs such as; paint, stain, varnish, paint remover, glue, polish, wax. A Consumed In Production Exemption Certificate needs to be presented at the time of purchase.	Exempt
Items purchased for resale	Exempt
Freight or delivery charges on items to rent or resell.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax	Taxable
Merchandise withdrawn from resale inventory for store use or consumption.	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bins, boxes, etc.	Taxable
Paper bags, plastic bags, wire, ties, tape, bubble wrap, gift boxes and gift wrap and other materials to be used for items sold	Exempt
Bar code scanners, cash registers, cash register supplies	Taxable
Knives, staplers, wire cutters, gloves, safety glasses, hard hats, back support belts	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.	Taxable
Motor vehicle fuel (gas & diesel) purchased for off road use when purchased without paying the motor fuel excise tax. This includes fuel for which the motor fuel tax (road tax) has been refunded to you.	Taxable
Equipment such as but not limited to motor vehicles, forklifts, pallet trucks, lift trucks, hydraulic equipment, conveyors, dollies, ladders, batteries and chargers, fans, dock plates, etc. including the charges for repair and/or maintaining said equipment	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
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment.	Taxable
Canned Software and 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 developed for a single end user	Exempt
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
Repairs and maintenance to existing buildings, and existing covered structures.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as forklifts, hydraulic equipment, dollies, 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

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Purchases for use continued

Professional Services such as legal or accounting Services	Exempt
Break room supplies such as microwaves, refrigerators, tables, chairs, paper products, etc.	Taxable
Tangible property to be given away or donated. (Items that are given away or donated to a tax exempt entity are not subject to sales tax)	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons, stickers, pens and candy	Taxable
Trash removal	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment	Taxable
Printed materials such as catalogs and flyers distributed directly to customers at the store or mailed directly to customers or prospective customers through mailing or delivery service.	Taxable
Printed materials provided to a newspaper or other publication that is to be included as an insert in the newspaper or publication that is to be sold at retail.	Exempt
Signs, banners or posters purchased from outside printer or the costs of all materials if produced by the store.	Taxable

The taxability of sales of tangible personal property and labor services by Antique Dealers/Repairing & Restoring industries is summarized below. This list is not all inclusive. The applicable sales tax must be collected unless the purchaser provides a properly completed exemption certificate*.

Sales

Sales of tangible personal property (including freight, shipping and delivery charges).	Taxable
Gross receipts from service and repair to tangible personal property.	Taxable
Warranty, maintenance and service agreements for tangible personal property.	Taxable
Charges for services such as but not limited to: engraving, glass etching, gift wrapping, etc.	Taxable
Gift Cards or Certificates	Exempt