

# Firearms Dealers and Stores Taxability Information Guide

The taxability of sales and purchases of tangible personal property and labor services by companies in the Firearms Dealers and Stores Industry are summarized below. This list is not all-inclusive.

## Purchases by Firearms Dealers and Stores:

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' compensating 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 retailers' 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	Taxable or Exempt
Items purchased for resale such as firearms, firearm parts and accessories, etc.	Exempt
Service, repair or modification of firearms for resale inventory.	Exempt
Gunsmith tools purchased for business use such as torque wrench, trigger pull gauge, sight installation and alignment tools, firearm cleaning equipment and products, etc.	Taxable
Storage equipment for business use such as gun lockers, locking cabinets, gun safes, etc.	Taxable
Training materials (books, folders, targets, ammunition or any other supplies) provided to students/trainees during instructional lessons.	Taxable
Range facility equipment including booths, target holders, target retrieval systems, steel targets, target stands, sand bags, etc.	Taxable
Merchandise purchased for resale or rental to customers, including freight or delivery charges.	Exempt
Merchandise withdrawn from resale inventory for store use or consumption (including for use during instructional classes).	Taxable
Tangible personal 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, and candy.	Taxable
Promotional items, including but not limited to, calendars, mugs, pens and items of clothing.	Taxable
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	Taxable
Reference books and materials, newspaper and magazine subscriptions, forms, printed matter (including promotional brochures, etc.), business cards, notepads, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, ink, toner and ribbon cartridges, etc.	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators, telephones and other similar equipment.	Taxable
Furniture and fixtures, including but not limited to, desks, lights, tables, chairs, plants, planters, artwork, signs, etc.	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bar code scanners, cash registers, cash register supplies, bins, boxes, etc.	Taxable
Break room supplies such as microwaves, refrigerators, tables, chairs, paper products, etc.	Taxable
Equipment included, but not limited to, motor vehicles, hydraulic equipment, dollies, ladders, batteries and chargers, fans, including the charges for repair and/or maintaining said equipment.	Taxable
Lease or rental of any tangible personal property such as copiers, fax machines, equipment, vehicles, etc.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	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 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 an outside printer, or the costs of all materials if produced by the store.		Taxable
Exterior building or parking lot signage, including charges for parts and labor for repairs and maintenance.		Taxable
<b>Purchases continued</b>		<b>Taxable or Exempt</b>
Advertising as in newspapers, radio, television, etc.		Exempt
Professional services such as legal or accounting services.		Exempt
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 is software developed for a single end user.		Exempt
Software or databases accessed via the internet and not installed on owned or leased computers or servers.		Exempt
Labor services on <b>original construction</b> of a new building or facility.		Exempt
Labor services for repairs, maintenance and remodeling of <b>existing</b> commercial buildings or facilities.		Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment.		Taxable
Security systems monitoring service.		Exempt
Cleaning services (except when applying products such as wax, scotch guard, etc), plant watering and care.		Exempt
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.		Taxable
Trash removal, shredding services.		Exempt
Linen services.		Taxable
Pest control materials and supplies.		Taxable

<b>Sales by Firearms Dealers and Stores:</b>		
*Sales/rentals to entities with proper exemption certificates provided are exempt from sales tax. Ensure the exemption certificates are retained to substantiate all non-taxed transactions.		
Note: Kansas tax applies to the "gross receipts" from the sale of taxable goods or services in Kansas. Gross receipts include amounts collected from the customer such as charges billed for freight, delivery or special handling.		
The taxability of sales of tangible personal property and labor services by Firearms Dealers and Stores is summarized below. This list is not all inclusive.		
<b>Sales</b>		<b>Taxable or Exempt</b>
Sales of firearms (net of any trade in value allowed), firearms parts, accessories, etc.		Taxable
Rental of firearms and safety equipment such as ear muffs, safety glasses, etc.		Taxable
Sales of firearms, firearms parts, accessories, etc. to a law enforcement agency (with valid exemption certificate).		Exempt
Sales of tangible personal property such as shirts, mugs, calendars, souvenirs, etc.		Taxable
Service, repair or modification of firearms.		Taxable
Shooting supplies such as targets, ammunition, gun cleaning kits, carrying cases and bags, slings, etc.		Taxable
Sales of safety equipment such as ear muffs, ear plugs, safety glasses and vest.		Taxable
Hunting and fishing license and permits.		Exempt
Fees charged to a Kansas resident for arranging and taking delivery, retaining possession, verifying NICS and/or Kansas concealed-carry permit and transfer a firearm from another state.		Exempt
Charges for instructional lessons.		Exempt
Fees for admission to participate in events such as contests or competitions, skeet, trap and target shooting.		Taxable
Range fees and memberships or membership packages allowing use of the range facility.		Taxable