

Furniture Sales and Repair Taxability Information Guide

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

Purchases by Furniture Sales and Repair

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	Statute/Regulation	Taxable or Exempt
Tools and equipment used in the course of repair business such as: brushes, drills, spray gun, chisels, caning tools, sander, sand paper, bar clamps, hammers, tape measures, rasp and files, planes, putty knives, craper blades, screwdrivers, various saws such as: scroll saws, hack saws, coping saw, saber saw, meter saw, rotors including lease or rental.	KSA 79-3603(a)	Taxable
Sub contracted services for repair such as a cane weaver or upholsterer services. A resale exemption certificate needs to be provided to the subcontractor.	KSA 79-3603(p)	Exempt
Upholstery fabric used for repair and creation of furniture. A resale exemption certificate needs to be provided.	KSA 79-3606(m), KAR 92-19-54	Exempt
Materials which become a part of the item being repaired such as: paint, stain, varnish, glue. An Ingredient Component Part Certificate needs to be presented at the time of purchase.	KSA 79-3606(m) KAR 92-19-53	Exempt
Chemicals and items consumed in performing repairs such as: paint remover, paint thinner, rags, tack cloth, steel wool, sand paper. A Consumed In Production Exemption Certificate needs to be presented at the time of purchase. Chemicals used for cleaning equipment/tools/paint brushes are taxable.	KSA 79-3606(n) KAR 92-19-53	Exempt
Bar code scanners, cash registers, cash register supplies.	KSA 79-3603(a)	Taxable
Knives, staplers, wire cutters, gloves, safety glasses, hard hats, respirators, back support belts, gloves.	KSA 79-3603(a)	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.	KSA 79-3606(a), KAR 92-19-57	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bins, drying racks, packing/moving blankets, drop cloths, etc.	KSA 79-3603(a)	Taxable
Merchandise purchased for resale or rental to customers, including freight or delivery charges.	KSA 79-3603(a), KAR 92-19-55b	Exempt
Merchandise withdrawn from resale inventory for store use or consumption (including for use during instructional classes).	KSA 79-3603(l)(2), KAR 92-19-11	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.)	KAR 92-19-16a	Taxable
Complimentary items such as bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, and candy.	KAR 92-19-16a	Taxable
Promotional items, including but not limited to: calendars, mugs, pens and items of clothing.	KSA 79-3603(a)	Taxable
Advertising as in newspapers, radio, or television.	KSA 79-3606(nn)	Exempt
Printed materials such as catalogs and flyers distributed directly to customers at the store or mailed directly to Kansas customers or prospective customers through mailing or delivery service.	KSA 79-3603(a), KSA 79-3672, KSA 79-3602(j) & (i)	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.	KAR 92-19-12	Exempt
Signs, banners or posters purchased from an outside printer, or the costs of all materials if produced by the store.	KSA 79-3603(a), KAR 92-19-18a	Taxable
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	KSA 79-3602(o), (ll)(D), KAR 92-19-46	Taxable
Reference books and materials, newspaper and magazine subscriptions, forms, printed matter (including promotional brochures, etc.), business cards, notepads, etc.	KSA 79-3603(a)	Taxable
Furniture and fixtures, including but not limited to, desks, lights, tables, chairs, plants, planters, artwork and signs for your business use.	KSA 79-3603(a)	Taxable
Break room supplies such as microwaves, refrigerators, tables, chairs, and paper products.	KSA 79-3603(a)	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, ink, toner and ribbon cartridges.	KSA 79-3603(a)	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators, telephones and other similar equipment.	KSA 79-3603(a)	Taxable
Canned software, software upgrades and labor services to modify, alter, update or maintain software.	KSA 79-3603(s), KSA 79-3602(cc)	Taxable

Purchases continued:**Statute/Regulation Taxable or Exempt**

Software or databases accessed via the internet and not installed on owned or leased computers or servers.	<i>*</i> , KSA 79-3602(cc)	Exempt
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.	<i>*</i> , See EDU-71R	Exempt
Equipment included, but not limited to, motor vehicles, hydraulic equipment, dollies, ladders, batteries and chargers, fans, forklifts, exhaust/filtration systems including the charges for repair and/or maintaining said equipment.	KSA 79-3603(a), KSA 79-3603(p)	Taxable
Lease or rental of any tangible personal property such as copiers, fax machines, equipment, or vehicles.	KSA 79-3603(h)	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers and security equipment.	KSA 79-3603(p), KSA 79-3603(a)	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers and security equipment.	KSA 79-3603(r), KAR 92-19-62	Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment.	KSA 79-3603(a)	Taxable
Security systems monitoring service.	<i>*</i>	Exempt
Exterior building or parking lot signage, including charges for parts and labor for repairs and maintenance.	KSA 79-3603(a), (p),(q), KAR 92-19-18a	Taxable
Professional services such as legal or accounting services.	<i>*</i>	Exempt
Labor services on original construction of a new building or facility.	KSA 79-3603(p)	Exempt
Labor services for repairs, maintenance and remodeling of existing commercial buildings or facilities including repairs to parking lot.	KSA 79-3603(p)	Taxable
Cleaning services (except when applying products such as wax, scotch guard, etc), plant watering and care.	<i>*</i> , Applications are taxed KSA 79-3603(p)	Exempt
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, and toiletries.	KSA 79-3603(a)	Taxable
Trash removal, shredding services.	<i>*</i>	Exempt
Linen services.	KSA 79-3603(h)	Taxable
Pest control treatments, services, and pest control materials and supplies.	KSA 79-3603(p)	Taxable
Paper bags, plastic bags, wire, ties, tape, bubble wrap, gift boxes and gift wrap and other materials to be used for items sold	KSA 79-3606(m), KAR 92-19-54	Exempt

Sales by Furniture Sales and Repair:

*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 (Your Industry) is summarized below. This list is not all inclusive.

Sales		Taxable or Exempt
Retail Sales and On-Line Sales of tangible personal property delivered in Kansas (including freight, shipping and delivery charges).	KSA 79-3603(a)	Taxable
Gross receipts from service and repair to tangible personal property.	KSA 79-3603(q)	Taxable
Warranty, maintenance and service agreements for tangible personal property.	KSA 79-3603(r), KAR 92-19-62	Taxable
Charges for services such as but not limited to: engraving, glass etching, gift wrapping, etc.	KSA 79-3603(a), KSA 79-3602(o),(II), KAR	Taxable
Gift Cards or Certificates	KAR 92-19-16a	Exempt

* Kansas only taxes services that are enumerated in K.S.A. 79-3603.

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