

# Moving and Storage Supplies Taxability Information Guide

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

## Purchases by Moving and Storage Supplies:

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 outside Kansas which are delivered into this state are to be reported on the Kansas consumers' compensating use tax return.

Purchases	Taxable or Exempt
Equipment, tools, or other items purchased exclusively to rent to others.	Exempt
Uniforms, uniform rental charges.	Taxable
Safety equipment such as gloves, back supports, harnesses, etc.	Taxable
Maintenance/repair of motor vehicles such as tires, window and engine repair and accessories including lifts and other mechanical equipment not in rental inventory.	Taxable
Motor vehicles and accessories not in rental inventory.	Taxable
Utility carts, dollies all kinds, hand trucks all types except those for resale.	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Merchandise withdrawn from resale inventory for store use or consumption.	Taxable
Tangible personal property to be given away or donated.	Taxable
Complimentary items such as 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

Advertising as in newspapers, radio, television, etc.	Exempt
Professional services such as legal or accounting services.	Exempt
<b>Purchases continued</b>	<b>Taxable or Exempt</b>
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

**Sales by Moving and Storage Supplies:**

\*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 Moving and Storage Supplies is summarized below. This list is not all inclusive.

<b>Sales</b>	<b>Taxable or Exempt</b>
Services to move tangible personal property (must be stated separately on invoice)	Exempt
Boxes, totes, space bags all types, sizes and purposes	Taxable
Moving Blankets, pads, quilted pads etc.	Taxable
Mattress Bags/covers, TV covers, furniture covers, tarps, multi purpose bags, carpet protectors	Taxable
Rental of storage space	Exempt
Packing Tape, duct tape, dispensers, stretch wrap, plastic wrap etc.	Taxable
Bubble Wrap, bubble bags, wrapping paper, paper roll, cushion foam, packing paper, peanuts etc.	Taxable
Utility carts, dollies (all types), hand trucks (all types)	Taxable
Moving straps, forearm forklift, shoulder dolly, ties downs, ratchet straps, spider straps, elastic rope, sisal rope, twine, mover rubber bands, bull rings, retractable rings, anchors, cargo nets etc.	Taxable
Padlocks/club utility locks, Box cutter/replacement blades	Taxable
Labels, Picture hangers, nails etc.	Taxable
Rental and lease charges to a customer( including all fees such as, but not limited to, insurance and damage waiver fees, late fees, property tax charges, delivery, pick-up, labor, fuel, etc.)	Taxable
Luggage racks, hitch cargo carriers, hitches, wiring <u>including installation labor charges</u>	Taxable
Propane gas	Taxable
Rental of PODS	Taxable
Furniture slides/glides all kinds	Taxable
Damage or any other charges to the customer for repair, replacement, refurbishment or similar items.	Taxable

Retail sales of tangible personal property not specifically itemized above.		Taxable
Rental and lease charges to a contractor providing a project exemption certificate.		Exempt