

Notice

Notice Number: 1996 Contractor Notice
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Contractors
Keywords:
Effective Date: 04/15/1995

Body:

Division of Taxation

IMPORTANT REGISTRATION NOTICE TO CONTRACTORS

Our records indicate we are still sending you our special contractor return, form BT/st-46C, to report and remit your Kansas sales tax. This return has two state tax columns — one for the 4.9% state sales tax and one for the 2.5% state sales tax on labor services performed on "original construction" projects.

The 2.5% sales tax was repealed effective April 15, 1995.

Since labor services on "original construction" contracts are no longer subject to sales tax, once all your outstanding 2.5% tax has been reported, you no longer need to complete this type of sales tax return. A notice about this law change and a registration form were sent to all contractors in May 1995. The Department of Revenue is now in the final stages of converting the remaining contractor accounts to receive the Kansas Retailers' Sales Tax return, form STD-16 (or STD-36 for semi-monthly filers).

IMPORTANT: In order to make sure your account is properly converted, please take a few minutes to complete the enclosed "Contractor Notice of Change/Cancellation" form. Be sure to provide your telephone numbers and use the "Comments" section to advise us of any changes in your business (name, business location, officers, etc.). **Please return the enclosed form no later than July 15, 1996.** If you prefer, you may **FAX** it to us at **(913) 291-3614**.

NOTE: If you perform **ONLY** "original construction" labor services, you no longer need to be registered to collect sales tax. Complete the requested information to cancel your sales tax registration. "Original construction" is:

- 1) The first or initial construction of a building or facility;
- 2) The addition of an entire room or floor to the exterior of an existing building or facility;
- 3) The completion of any unfinished portion of an existing building or facility called for in the original blueprint or plan for the first owner or lessee
- 4) The restoration, reconstruction, or replacement of a building or facility damaged or destroyed by fire, flood, tornado, lightning, explosion, or earthquake; and
- 5) The construction, reconstruction, restoration, replacement, or repair of a bridge or highway.

Labor services on projects other than original construction remain subject to the 4.9% sales tax plus any applicable local sales tax.

Taxpayer Assistance

If you have questions about this notice or need assistance in completing the form, please contact our customer service personnel. Our office hours are 7:30 a.m. to 5:00 p.m., Monday through Friday.

Topeka - (913) 296-0222 **Kansas City** - (913) 677-0158 **Wichita** - (316) 337-6140
Docking State Office Bldg. Cloverleaf Office Park, Wichita State Office Bldg.
915 SW Harrison St 6405 Metcalf Ave., Suite 120 230 E William, Room 7150
Topeka, KS 66625-0001 Overland Park, KS 66202-3928 Wichita, KS 67202-4002

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