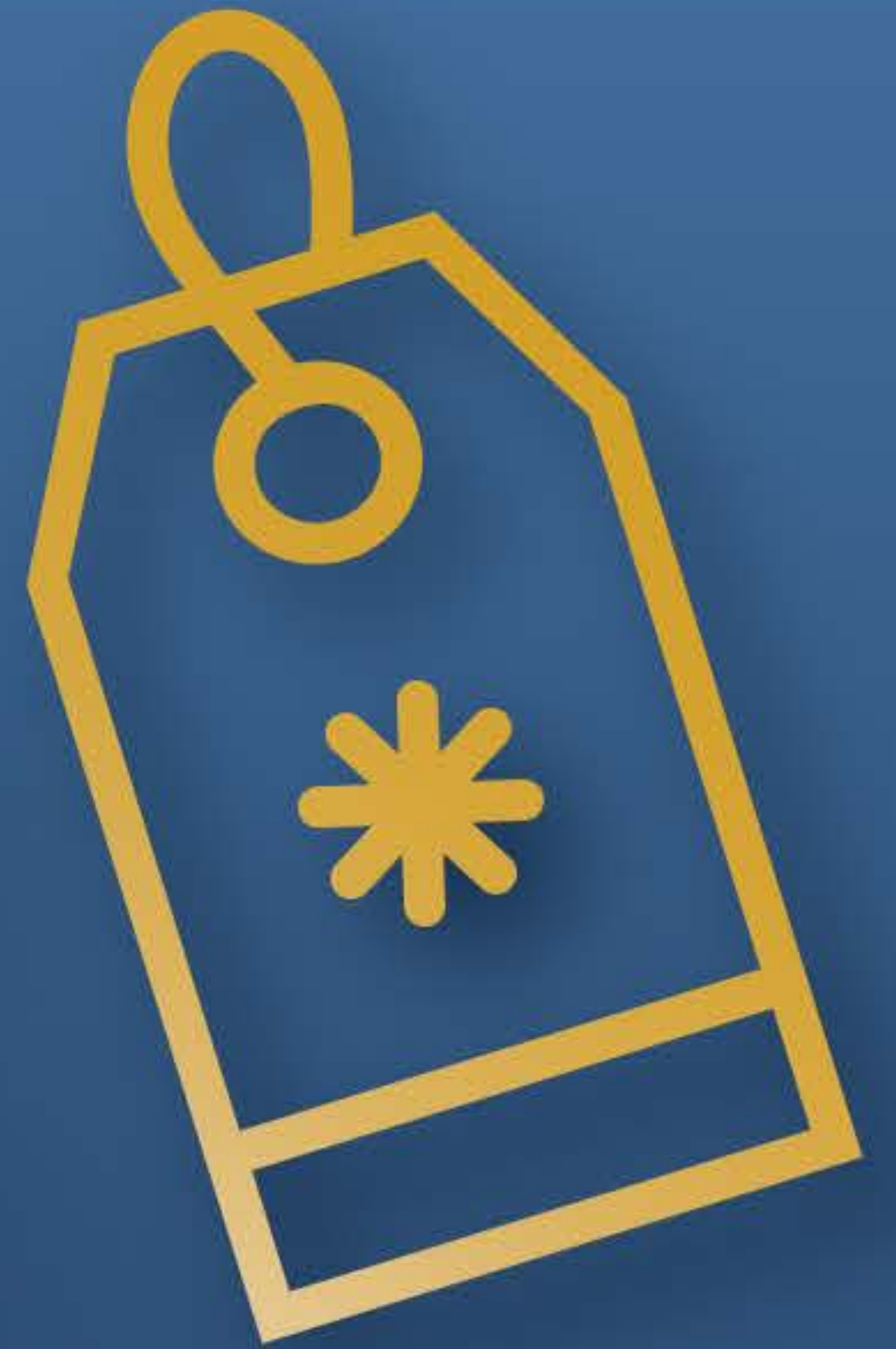


# STATE OF KANSAS

## *Sales Taxability of* ADMISSION CHARGES



*Any place providing amusement, entertainment or other recreational services is required to charge sales tax on admission*

### *Including But Not Limited To:*

- Registration fees
- Entry fees
- Tickets
- Dues
- Memberships
- Fees to participate in recreational activities

### *Exempt Buyers*

An exempt buyer can be an individual, business, organization or entity that has an exemption from the State of Kansas to purchase goods and services without paying sales tax to the retailer or service provider. Generally these goods and services are for a specific use. A copy of the exemption certificate must be provided to the retailer or service provider when a purchase is made.

A COMMON MISCONCEPTION IS THAT ALL NONPROFIT ORGANIZATIONS ARE EXEMPT FROM SALES TAX. A FEDERAL EXEMPTION ISSUED UNDER SECTION 501(C) OF THE INTERNAL REVENUE CODE APPLIES ONLY TO FEDERAL AND STATE INCOME TAX, THIS EXEMPTION DOES NOT EXTEND TO SALES TAX.

### *Exempt Sellers*

An exempt seller can be an individual, business, entity or organization that has been given an exemption by the Kansas Legislature which allows them to make sales of taxable items or services without collecting and remitting sales tax. This list of entities and organizations is found in K.S.A 79-3606.

*More Information Can Be Found At*  
**KSREVENUE.ORG**



STATE OF KANSAS  
DEPARTMENT OF REVENUE