

Notice

Notice Number: 96-06
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Notification of Department Publications
Keywords:
Effective Date: 12/20/1996

Body:

Division of Taxation NEW SALES TAX PUBLICATIONS AVAILABLE

As part of our continuing effort to improve our service to the Kansas business community, the Kansas Department of Revenue has revised several information guides. These free easy-to-read guides are designed to assist Kansas businesses in understanding how sales and use taxes apply to their business operation. They incorporate recent changes in laws and contain additional information, examples, and samples of filled-in tax returns.

Sales and Use Tax for Contractors, Subcontractors and Repairmen — Publication KS-1525

This guide will help contractors, their vendors, and their customers understand how sales and use tax applies to the components of any project: materials, tools, supplies, and labor services. It contains information on taxable and exempt labor services, how to bill and compute sales tax on contracts, and sample completed tax returns. Major points are illustrated with common industry examples. This publication, printed in October, 1996, replaces Information Guide 19-89-3, "Sales Tax Procedures for Contractors, Subcontractors and Repairmen," dated August, 1993.

Kansas Exemption Certificates — Publication KS-1520

This booklet will help businesses properly use Kansas sales and use tax exemption certificates as a buyer and as a seller. It explains retailer responsibilities, the exemptions currently authorized by Kansas law, and includes the exemption certificates to use. The exemption certificates have a revised format — each includes a brief description of the exemption and examples of its proper use. This publication, revised in May, 1996, replaces Information Guide 19-93-4, "Exemption Certificates," dated August, 1993.

Sales and Use Tax for Kansas Political Subdivisions — Publication KS-1527

This booklet for Kansas governmental entities — state agencies, counties, cities, school districts, etc.— explains how sales and use tax applies to their business activities as an exempt arm of government and as a retailer of taxable goods and services. It covers utility sales, project exemption certificate procedures, taxable purchases, and contains the exemption certificates and forms to use. Printed in July, 1996, this guide replaces Information Guides 19-93-1 "Political Subdivisions " (March 1993) and 19-87-2, "Sales Tax Exempt Construction Projects Performed for Political Subdivisions of the State of Kansas" (September 1992).

To receive any of these free publications, you may pick them up at a taxpayer assistance office nearest you or you may call (913) 296-4937. Allow two weeks for delivery.

TOPEKA

Docking State Office Building
915 SW Harrison St., 3rd Floor
Topeka, KS 66625-0001

OVERLAND PARK

Cloverleaf Office Park, Bldg. 3
6405 Metcalf Ave., Suite 120
Overland Park, KS 66202-3928

WICHITA

State Office Building
230 E. William, Room 7150
Wichita, KS 67202-4002

These publications are also available from our homepage via the World Wide Web at:
<http://www.ink.org/public/kdor>

Re: New Sales Tax Publications Available

Date Composed: 10/02/1997 Date Modified: 10/10/2001

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