

# Information Guide

Identifying Information : General Automotive Repair Self -Audit Fact Sheet  
Tax Type : Kansas Retailers ' Sales Tax  
Brief Description : General Automotive Repair Self -Audit Fact Sheet  
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KANSAS DEPARTMENT OF REVENUE  
AUDIT SERVICES  
GENERAL AUTOMOTIVE REPAIR SELF-AUDIT FACT SHEET

## **General Automotive Repair**

All General Automotive Repair service providers must pay tax on purchases of tangible personal property or equipment and collect tax on sales of services as shown.

### **Purchases by General Automotive Repair Service Providers:**

All materials, supplies, tools, other equipment and specialty equipment used in providing various repair services	Taxable (tax must be paid at the time of purchase)
Parts purchased for resale- installed on customers' vehicles	Exempt
Sublet services such as brake disc or drum turning, windshield replacement, etc.	Exempt
Items purchased for use in restroom facilities such as soap, paper towels, toilet paper, deodorizer items, etc./ shop towels, paper towels, etc used during repairs	Taxable
Safety equipment - Gloves, safety glasses, burn suits, ear plugs, etc	Taxable
Uniform rental charges, linen supplies, oil rags, etc.	Taxable
Machines and software along with manufacturer's software updates/upgrades for diagnostic machines, and other specialty equipment used to analyze vehicle problems for repair purposes	Taxable
Disposal services, (hauling away of used oil, chemicals)	Exempt
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Copiers, printers, and fax machines	Taxable
Laptop & desktop computers	Taxable
Customized software, software upgrades and labor services to modify, alter,	Taxable on and after July 1, 2002 through December

update or maintain customized software - "customized" software = software originally developed for a single end user.	31, 2004 - Exempt all other periods
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Security cameras and other security equipment	Taxable
Office utilities, shop utilities	Taxable
Professional services such as accounting or legal services	Exempt
Promotional items including but not limited to: calendars, mugs and articles of clothing	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Janitorial services, plant watering and care	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Repair and remodeling labor services to real estate	Taxable
Warranty or service agreements for real estate maintenance when the contract involves the application of tangible personal property per contract	Taxable
Parts and labor services for 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
Snow removal/lawn mowing services, trimming, edging, or tree removal, etc.	Exempt
Chemical applications, including lawn fertilization, pest control services	Taxable

### **Sales Made by General Automotive Repair Service Providers:**

Sale of repair service labor, overhead charges for shop, shop supply charges	Taxable
Counter sales of parts directly to customer	Taxable
Indirect sales of parts (installed and charged to customer with service labor)	Taxable
Charges made for detailing of customer's vehicle	Taxable
Gross receipts for coin operated car wash (tax included in gross receipts)	Taxable
Vending machine collections (tax included in gross receipts)	Taxable
Charges for Sublet repair services such as brake disc or drum turning, windshield replacement, etc. (billed to your customer on your invoice)	Taxable

Warranty work with no charge to customer	Exempt
Repair services for resale (with valid exemption certificate)	Exempt
Direct sales of labor services and/or parts to schools or educational institutions with valid exemption certificate	Exempt
Direct sales of labor services and/or parts to the State of Kansas or other political subdivisions	Exempt