

Information Guide

Identifying Information: Hotel/Motel Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Hotel/Motel Self-Audit Fact Sheet
Keywords:
Approval Date: 07/06/2006

Body:

KANSAS DEPARTMENT OF REVENUE
AUDIT SERVICES
HOTEL/MOTEL SELF-AUDIT FACT SHEET

HOTELS/MOTELS	
Purchases by Hotels/Motels:	
Cleaning supplies	Taxable
Registration Cards	Taxable
Ash trays	Taxable
Key tags	Taxable
Exercise equipment	Taxable
Door knob hangers	Taxable
Beds, mattress covers & linens	Taxable
Bathtubs	Taxable
Garbage bags	Taxable
Key tags	Taxable
Soap for hotel's own use	Taxable
Appliances & furniture	Taxable
Towels	Taxable
Glass cups	Taxable
Air conditioners	Taxable
Art work and room decorations	Taxable
Disposable items a hotel/motel may purchase without tax when provided to customers free of charge:	
Candy	Exempt
Facial Tissue	Exempt
in-room coffee	Exempt
laundry bags for guests	Exempt
lotions, shampoos, soap, deodorants and shower caps	Exempt
matches	Exempt
napkins, plastic cups, forks and knives	Exempt

map of hotel property	Exempt
stationary, pens and pencils	Exempt
shoe shine clothes	Exempt

Date Composed: 07/06/2006 Date Modified: 07/06/2006