

## Information Guide

Identifying Information : Medical Offices and Clinics Self -Audit Fact Sheet  
 Tax Type: Kansas Retailers ' Sales Tax  
 Brief Description : Medical Offices and Clinics Self -Audit Fact Sheet  
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KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 MEDICAL OFFICES AND CLINICS  
 SELF-AUDIT FACT SHEET

### Medical Offices and Clinics

#### **Purchases by Medical Offices and Clinics:**

*The taxability of purchases of tangible personal property and labor services by Medical Offices and Clinics is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.*

Equipment used to provide medical service including but not limited to: exam tables, lights and stools, autoclaves, waste receptacles, scales, stethoscopes, blood pressure monitors, thermometers	Taxable
Prosthetic devices and mobility enhancing equipment to be prescribed to an individual patient	Exempt
Durable medical equipment such as wheelchairs used at the office or clinic (i.e. not single patient use), crutches used at the office or clinic	Taxable
Medical supplies such as prescription drugs and insulin	Exempt
Medical supplies medical supply kits (for treatment) medical test kits (diagnostic) such as drug test kits, pregnancy kits, medical examination kits, and ice packs	Taxable
Medical instruments such as forceps, catheters, scalpels	Taxable
Uniforms, smocks and lab coats, sheets, gowns etc.	Taxable
Educational materials, posters, literature	Taxable
Anatomical models and charts	Taxable
Items consumed in providing medical treatment including but not limited to: gloves, face masks, hand soap and hand sanitizers, needles and syringes	Taxable
Motor vehicles and accessories (including lifts and other attachments)	Taxable

Nonprescription items provided free to patients	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Linen services	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment	Taxable
Printed materials production and distribution (such as direct mail items)	Taxable
Coding manuals (for insurance claims), reference books and materials, forms, business cards, notepads	Taxable
Software and software upgrades and labor services to modify, alter, update or maintain software	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Newspaper and magazine subscriptions	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Advertising in newspapers, radio, television, etc.	Exempt
Security cameras and other security equipment	Taxable
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Plumbing and other repair services	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons stickers, pens and candy	Taxable
Pest control materials and supplies	Taxable
Janitorial supplies	Taxable
Trash removal, shredding services, cleaning services, plant watering and care	Exempt
Utilities including but not limited to electricity, gas and water	Taxable
Continuing Education courses (books and other course materials are taxable)	Exempt
Repair and remodeling labor services to commercial real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Parts and labor services of 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
Professional services such as legal or accounting services	Exempt
Telephone answering services	Taxable

### **Sales by Medical Offices and Clinics**

***The taxability of sales of tangible personal property and labor services by Medical Office and Clinics is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.***

Charges for providing medical services

Exempt

Publications

Taxable

Vitamins and dietary supplements prescribed by licensed or mid-level practitioner (seller must retain documentation of the prescription to document the exemption)

Taxable before July 1, 2006  
exempt after this date

Nonprescription drugs, vitamins, dietary supplements

Taxable

Prescription drugs, (seller must retain documentation of the prescription to document the exemption)

Exempt

Prosthetic devices prescribed to individual patients (seller must retain copy of the prescription to document the exemption)

Exempt