

# Guided Hunts, Hunting Lodges and Clubs, Skeet and Trap Shooting Facilities

The taxability of sales and purchases of tangible personal property and labor services by guided hunts, hunting lodges and clubs, skeet and trap shooting facilities are summarized below. This list is not all-inclusive.

## Purchases by: Guided Hunts, Hunting Lodges and Clubs, Skeet and Trap Shooting Facilities

Kansas sales or compensating use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Kansas sales or Kansas consumers' use tax must be paid to the vendor or accrued and remitted directly to the Kansas Department of Revenue. Purchases from Kansas vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Kansas consumers compensating use tax return.

## Purchases

Clay pigeons and targets.	Exempt
Traps, throwers, batteries to run throwers, target release systems and extension cords.	Taxable
Tree stands and blinds.	Taxable
Items purchased for resale.	Exempt
Freight or delivery charges on items to rent or resell.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	Taxable
Merchandise withdrawn from resale inventory for store use or consumption.	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bins, boxes, etc.	Taxable
Paper bags, plastic bags, wire, ties, tape, bubble wrap, gift boxes and gift wrap and other materials to be used in the distribution and sale of tangible personal property.	Exempt
Bar code scanners, cash registers, cash register supplies.	Taxable
Food preparation equipment such as microwaves, hot plates, griddles, stove, refrigerators, ovens, and popcorn machines.	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.	Taxable
Motor vehicle fuel (gas & diesel) purchased for off road use when purchased without paying the motor fuel excise tax. This includes fuel for which the motor fuel tax (road tax) has been refunded to you.	Taxable
Equipment such as but not limited to motor vehicles, trucks, four-wheelers and all-terrain vehicles used in hunts or on facilities.	Taxable
Office supplies, such as, paper, pens, pencils, labels, calculators, etc.	Taxable
Office furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs.	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment.	Taxable
Canned 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.	Exempt
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
Repairs and maintenance to existing structures and parking lots.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as, computers, printers, copiers, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Trash removal, cleaning services, plant watering and care.	Exempt
Advertising as in newspapers, radio, television, etc.	Exempt
Professional services such as legal or accounting services.	Exempt
Janitorial supplies.	Taxable
Tangible personal property purchased for resale and taken out of inventory to be given away or donated to a tax exempt entity.	Exempt
Tangible personal property to be given away or donated.	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons, stickers, pens and candy.	Taxable

## Guided Hunts, Hunting Lodges and Clubs, Skeet and Trap Shooting Facilities

Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Utilities (electricity, gas, water and heat) used for lighting, air conditioning, heating and cleaning etc.	Taxable
Game birds purchased by a controlled shooting area operator from a bird breeder for release at a controlled shooting area, shall be considered a retail sale of tangible personal property.	Exempt
Printed materials such as catalogs and flyers distributed directly to customers or mailed directly to customers or prospective customers through mailing or delivery service.	Taxable
Printed materials provided to a newspaper or other publication that is to be included as an insert in the newspaper or publication that is to be sold at retail.	Exempt
Signs, banners or posters purchased from outside printer or the costs of all materials if produced by the store.	Taxable

**The taxability of sales of tangible personal property and labor services by guided hunts, hunting lodges and clubs, skeet and trap shooting facilities is summarized below. This list is not all inclusive. The applicable sales tax must be collected unless the purchaser provides a properly completed exemption certificate\*.**

### Sales

Sales of tangible personal property such as Meals, T-shirts, mugs souvenirs, etc (including freight, shipping and delivery charges).	Taxable
Gross receipts from service and repair to tangible personal property.	Taxable
Warranty, maintenance and service agreements for tangible personal property.	Taxable
Admission to cover charges to participate in events such as skeet, trap and target shooting.	Taxable
Guided or Non-guided hunts.	Exempt
Lodging (4 or more sleeping rooms available) when the rooms are not used exclusively for guided hunt participants.	Taxable
Gift Cards or Certificates.	Exempt
Fees for admission to participate in events such as contest or competitions, range fees and gun rentals	Taxable
Charges for shooting and taking game birds during a controlled hunt.	Exempt
Hunting and fishing license.	Exempt
Permits such as; deer or turkey.	Exempt
Tips or gratuities freely given by customers.	Exempt
Mandatory tips or gratuities.	Taxable
Hunting and shooting supplies such as; eye and ear protection, vest, ammunition, guns, gun cleaning kits.	Taxable