Purchases by Pest Control Services

The taxability of purchases of tangible personal property and labor services by Pest Control service providers 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 qualified purchases made without sales tax, unless item is specifically exempted by statute.

Chemicals purchased for resale	Exempt
Application Equipment such as sprayers, dusters, fogging equipment	Taxable
Safety equipment such as face masks, respirators, gloves	Taxable
Traps purchased for resale	Exempt
Office supplies such as clip boards, pencils, pens, calculators, carbon invoices	Taxable
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
Software & 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 originally 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, 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
Cleaning services, plant watering and care	Exempt
Trash removal	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Repair and remodeling labor services to commercial real estate	Taxable
Labor services on original construction of new building or facility	Exempt
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
Continuing Education courses	Exempt
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable

Sales by Pest Control Services

The taxability of sales of tangible personal property and labor services by Real Estate Agents/Broker providers is summarized below. The applicable sales tax must be collected unless the purchaser provides the proper exemption certificate, if applicable.

Real estate inspections (no chemicals applied)	Exempt
Pre-Treatment for termites to original construction	Taxable
Warranty for annual termite inspection and chemical application if needed	Taxable
Scheduled pest control services	Taxable
Pest control services to an exempt entity (Church, school etc.)	Exempt with an exemption certificate