

The taxability of purchases of tangible personal property and labor services made by tanning salons 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.

PURCHASES MADE BY TANNING SALONS:

Tanning beds, canopies, spray or "mystic" tanning booths, leg and face tanning units	Taxable
Supplies consumed in providing the exempt service of tanning such as: tanning bed sanitizing solutions, hand soap, hand sanitizer, towels, membership cards, appointment books, Tanning goggle sanitizing tanks, tanning bed pillows, robes, stereo equipment and protective eyewear	Taxable
Replacement parts for tanning equipment such as acrylics, bulbs, lamps and ballasts	Taxable
Parts and labor services for repairing, servicing, altering or maintaining tanning beds and booths	Taxable
Items purchased for the sole purpose of reselling to customers, including but not limited to: tanning lotions, oils, creams, body stickers, shoes, body jewelry, dietary supplements and skin care products	Exempt
Promotional brochures, business cards and advertising booklets	Taxable
Office furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Copiers, printers, calculators and fax machines	Taxable
Advertising such as newspaper, television, radio, billboard space, etc	Exempt
Laptop and 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 (for own use)	Taxable
Security cameras and other security equipment	Taxable
Continuing education courses	Exempt
Office 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
Cleaning services, plant watering and care	Exempt
Purchase or Lease of real estate, Insurance	Exempt
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
Telephone answering services	Taxable

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

All fees charged for the use of tanning beds including tanning salon memberships and tanning packages	Exempt
Tangible personal property purchased exempt for the purpose of resale, including but not limited to: tanning lotions, oils, creams, shoes, food, beverages, skin care products, body jewelry, pillows, protective eyewear, tanning machines and dietary supplements	Taxable