

## Theater/Dance Entertainment

The taxability of sales and purchases of tangible personal property and labor services by Theater/Dance Entertainment industries are summarized below. This list is not all-inclusive.

### Purchases by Theater/Dance Entertainment Industries:

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	Exempt or Taxable
Equipment used in the production of plays, recitals and performances such as sound equipment, stage curtains, furniture, lights, etc.	Taxable
Kitchen equipment and supplies	Taxable
Food and beverages purchased for resale	Exempt
Merchandise purchased for resale	Exempt
Equipment such as mats, mirrors, athletic tape, etc.	Taxable
Educational materials, posters, literature	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bins, boxes, bar code scanners, cash registers, cash register supplies, etc.	Taxable
Paper bags, plastic bags, wire, ties, tape, bubble wrap, gift boxes and gift wrap and other materials to be used for items sold.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.	Taxable
Equipment such as but not limited to motor vehicles, forklifts, pallet trucks, lift trucks, hydraulic equipment, conveyors, dollies, ladders, batteries and chargers, fans, dock plates, etc. including the charges for repair and/or maintaining said equipment.	Taxable
Office supplies such as paper, pens, pencils, labels, calculators, etc.	Taxable
Furniture and fixtures, including but not limited to, desks, lights, tables, chairs, shelving, plants, planters, artwork, signs, etc.	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment.	Taxable
Canned software installed on owned or leased computers or servers and software upgrades and labor services to modify, alter, update or maintain software.	Taxable
Software or databases accessed via the internet and <b>not</b> installed on owned or leased computers or servers	Exempt
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - <i>"customized" software = software developed for a single end user.</i>	Exempt
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads, etc.	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle.	Taxable
Labor services on <b>original construction</b> of a new building or facility.	Exempt
Labor services for repairs, maintenance and remodeling of <b>existing</b> commercial buildings or facilities.	Taxable
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
Security cameras, mirrors, all other security equipment.	Taxable

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### Purchases continued:

	Exempt or Taxable
Security systems monitoring service	Exempt
Cleaning services (except when applying chemicals such as wax, scotch guard, etc.), plant watering and care.	Exempt
Advertising as in newspapers, radio, television, etc.	Exempt
Professional services such as legal or accounting services.	Exempt
Break room supplies such as microwaves, refrigerators, tables, chairs, paper products, etc.	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
Trash removal, shredding services	Exempt
Linen services	Taxable
Pest control materials and supplies	Taxable
Promotional items including but not limited to calendars, mugs, and items of clothing.	Taxable
Printed materials such as catalogs and flyers distributed directly to customers at the store 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 an outside printer or the costs of all materials if produced by the store.	Taxable
Exterior building or parking lot signage, including charges for parts and labor for repairs and maintenance.	Taxable

### Sales by Theater/Dance Entertainment Industries:

The taxability of sales of tangible personal property and labor services by Theater/Dance Entertainment Industries 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

	Exempt or Taxable
Membership fees	Taxable
Ticket and admissions including all applicable fees such as service charge.	Taxable
Lessons and tuition	Exempt
Gift certificates	Exempt
Sales of meals and drinks	Taxable
Merchandise sold such as clothing, programs, souvenirs, costumes, etc.	Taxable
Merchandise rentals	Taxable
Concessions and vending machine sales	Taxable
Mandatory tips	Taxable
Tips that are freely given by customers	Exempt

\* Sales/rentals to exempt entities with proper exemption certificates provided are exempt from sales tax. Ensure the exemption certificates are retained to substantiate all non-taxed transactions.

Note: Kansas tax applies to the "gross receipts" from the sale of taxable goods or services in Kansas. Gross receipts include any amounts collected from the customer including any charges billed for freight, delivery or special handling.