

## Airports and FBOs

### Purchases by Airports and FBO Operations:

***The taxability of purchases and/or sales of tangible personal property and labor services for Airports and Fixed Base Operations (FBOs) is summarized below. The taxability of the items apply to the buyer and seller. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. This applies to both in-state and out-of-state vendors. A properly completed, valid, exemption certificate should be provided for all purchases made without tax.***

Admissions to any place providing amusement, entertainment or recreation services	Taxable
Advertising as in newspapers, radio, television, etc	Exempt
Canned software and software upgrades and labor services to modify, alter, update or maintain software	Taxable
Cleaning services, plant watering and care	Exempt
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups, etc.	Taxable
Complimentary items such as balloons, pens, candy, hats, t-shirts, etc.	Taxable
Computer equipment, copiers, printers, and fax machines	Taxable
Consulting services	Exempt
Continuing education courses	Exempt
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	Exempt
Direct sales to political subdivisions of Kansas, non-profit hospitals, schools, churches (Must be paid for by the exempt entity directly)	Exempt
Dues that entitle a member the use of facilities for recreation or entertainment	Taxable
Gross receipts from a coin operated device dispensing or providing tangible personal property	Taxable
Items purchased for resale (must provide vendor with a complete and valid resale exemption certificate).	Exempt
Maintenance agreements for taxable products or services	Taxable
Motor vehicle fuel purchased for off-road use without motor fuel tax	Taxable
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Office furniture and fixtures	Taxable
Office supplies, such as, paper, pens, pencils, markers, staples/staplers etc.	Taxable
Office utilities	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, etc.	Taxable
Professional services such as legal or accounting services	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Purchase or lease of real estate, insurance	Exempt
Security cameras and other security equipment	Taxable
The purchase of any motor vehicle along with any modifications performed	Taxable
Vehicles and/or tractors used for deliveries, towing and/or pulling aircraft etc.	Taxable
Renting or leasing of tangible personal property	Taxable
Telephone answering services, mobile phone services, beeper services and other similar services.	Taxable
Trash removal	Exempt
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Total labor for improvement to real property at a commercial location	Taxable
Repair and remodeling labor services to commercial real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Aircraft, repair parts and labor, and oil and fuel when the aircraft is used exclusively for resale, rental or leasing purposes.	Exempt
Purchases of oil and fuel for aircraft used for personal, company, recreational, or instructional purposes	Taxable
Aircraft purchased for resale and held in resale inventory with no use other than demonstration or display	Exempt

---

Aircraft placed in use by the Airport or FBO for any commercial use including flight training and instruction

---

Exempt

## Airports FBOs

---

### Sales by Airports and FBO Operations:

***The taxability of purchases and/or sales of tangible personal property and labor services for Airports and Fixed Base Operations (FBOs) is summarized below. The taxability of the items apply to the buyer and seller. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed, valid, exemption certificate should be provided for all purchases made without tax.***

---

Sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of all aircraft.

Exempt

---

Leases (short and long-term) and rentals of aircraft that do not qualify as "transportation equipment". Qualifying "Transportation equipment" must be used in interstate commerce. Aircraft that are operated by air carriers authorized and certificated by the United States department of transportation or another federal or a foreign authority to engage in the carriage of persons or property in interstate or foreign commerce.

Taxable

---

Leases (short and long-term) and rentals of aircraft that are operated by air carriers authorized and certificated by the United States department of transportation or another federal or a foreign authority to engage in carriage of persons or property in interstate or foreign commerce.

Exempt

---

Machinery and equipment used for crop dusting, repair/replacement parts and repair services for such machinery and equipment.

Exempt

---

Aircraft Fuel dispensed to licensed common carrier for immediate consumption in interstate commerce.

Exempt

---

Aircraft Fuel & oil for private or for commercial use other than by common carrier.

Taxable

---

Hanger rental (for storage or shelter).

Exempt

---

Rental of tools or equipment

Taxable

---

Food, Beverages, ice

Taxable

---

Pilot supplies, charts & manuals, clothing, gifts

Taxable

---

Ground transportation

Exempt

---

Aircraft washing, cleaning and detailing

Exempt

---

Charter flights

Exempt

---

Pilot instruction / training.

Exempt

---