

## Manufactured and Mobile Home Manufacturers

The taxability of sales and purchases of tangible personal property and labor services by Manufactured and Mobile Home Manufacturers are summarized below. This list is not all-inclusive.

### Purchases by Manufactured and Mobile Home Manufacturers:

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 retailers' 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 for use

Exempt or Taxable

Purchases for use	Exempt or Taxable
Materials purchased by or for a manufacturer to manufacture, construct or assemble a manufactured or mobile home in a factory.	Exempt
Labor services performed to manufacture, construct, or assemble a manufactured or mobile home in the factory.	Exempt
Purchases of machinery and equipment, by or for a Kansas manufacturer or processor that is an integral and essential part of an integrated production operation in Kansas. Must provide a completed ST-201 to the vendor.	Exempt
Dyed diesel fuel not consumed in the manufacturing process.	Taxable
Motor vehicle fuel (gas & diesel) purchased for off road use, not consumed in the manufacturing process, for which the motor fuel tax (road tax) has been refunded to you.	Taxable
Materials and services to fabricate, install, repair or maintain machinery and equipment identified as integrated production machinery and equipment.	Exempt
Replacement parts, and labor to install, repair, service or maintain the machinery and equipment identified as integrated production machinery and equipment.	Exempt
Machinery and equipment used for non-production purposes, including but not limited to, accounting, administration, advertising, plant cleaning, communications and security, record keeping, sales and other related activities	Taxable
Machinery, equipment and tools used to maintain or repair any type of machinery and equipment, or the building or plant.	Taxable
Machinery and equipment used for general plant heating, cooling and lighting.	Taxable
Motor vehicles that are registered to operate on public highways.	Taxable
Employee safety and protective apparel that is purchased by the employer and furnished without charge to those employees who are involved in production or research activities	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax	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 buildings, and existing covered structures.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as forklifts, hydraulic equipment, dollies, computers, printers, copiers, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Cleaning services, plant watering and care	Exempt

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### Purchases for use

	Exempt or Taxable
Professional services such as legal or accounting services	Exempt
Advertising as in newspapers, radio, television, etc.	Exempt
Shelving, display racks, checkout counters, storage cabinets, display cases, etc. Break room supplies such as microwaves, refrigerators, tables, chairs, paper products, etc.	Taxable
Tangible property to be given away or donated. (Items that are given away or donated to a tax exempt entity are not subject to sales tax)	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons, stickers, pens and candy	Taxable
Trash removal	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment	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 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 Manufactured and Mobile Home Manufacturers is summarized below. This list is not all inclusive.**

### Sales

	Exempt or Taxable
Labor services to construct a foundation or basement for a manufactured home.	Exempt
On site construction of a shed or water well.	Exempt
Kansas sales tax law exempts 40% of the gross receipts from the sale of <b>new</b> manufactured or mobile homes. Therefore, 60% of the selling price of a new manufactured or mobile home is subject to the combined state and local sales tax rate in effect at the <b>sale</b> location. Destination sourcing does not apply to the retail sale of manufactured or mobile homes. (The 40% exemption includes the installation of the home when the installation is included in the selling price.)	40% Exempt  60% Taxable
Sale of a <b>used</b> manufactured or mobile home.	Exempt
Warranty, maintenance and service agreements for tangible personal property such as appliances, lighting, electronics, etc.	Taxable
Sales of labor services of installing or applying tangible personal property in repairing or remodeling a mobile or manufactured home used as a residence, when the mobile or manufactured home is affixed to real property by water, sewer and electrical connections.	Exempt
Additional materials and/or parts sold during the installation process or consumed/used during home installation, not included in the original contract (i.e. skirting/under drain tiles/blocking-shoring materials.)	Taxable