

Vending Companies

The taxability of purchases of tangible personal property and labor services by Vending Companies 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 by Vending Companies

Amusement machines such as but not limited to; arcade games, pool tables, shuffleboards, pinball machine, dart boards, foosball and hockey games, movie rental devices and newspaper machines.	Taxable
Items for resale or rent in vending machines such as food, soda, gum, candy, coffee, water, newspapers and movies.	Exempt
Material handling and storage equipment, including fork lifts, dollies, racks and refrigerated storage areas.	Taxable
Repair parts and services to repair or maintain vending equipment.	Taxable
Vending and Amusement machine accessories and parts such as but not limited to; trays, shelf rollers, spiral retainers, coin mechanisms, counters, coin return cups and flaps, selector buttons, coin return button, price tabs, motors, locks and lights. Cue sticks, balls, chalk, racks, replacement parts, mallets, pucks, scoring devices, quarter coin holders, darts, weights, pucks, waxes and powder.	Taxable
Vending machines such as but not limited to; snack, soda, coffee/hot beverages, cold & frozen foods, gum and candy, bill changers, live bait, tobacco and table top snack machines.	Taxable
Vending machines purchased and used as rental property such as but not limited to; snack, soda, coffee/hot beverages, cold & frozen foods, gum and candy, bill changers, live bait, tobacco and table top snack machines .	Exempt
Laptop and desktop computers, copiers, printers, fax machines, calculators, label makers, and other similar equipment	Taxable
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	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Delivery vehicles. The purchase of any motor vehicle along with any modifications performed.	Taxable
Freight charges on items purchased to rent or resell	Exempt
Freight charges on purchases subject to sales/use tax	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Repair and remodeling labor services to existing real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Linen services	Taxable
Newspaper and magazine subscriptions	Taxable
Office supplies, such as, paper, pens, pencils, labels, calculators, etc	Taxable
Pest control materials and supplies	Taxable
Plumbing and other repair services	Taxable
Printed materials production and distribution (such as direct mail items)	Taxable
Professional services such as legal or accounting services	Exempt
Janitorial supplies such as vacuums, carpet cleaners, rags, toiletries, etc.	Taxable
Security cameras and other security equipment	Taxable
Tag molding, wire displays, power panels, compressors, ballasts, etc.	Taxable
Telephone answering services	Taxable
Trash removal, shredding services, cleaning services, plant watering and care	Exempt
Utilities including but not limited to electricity, gas and water	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons stickers, pens and candy	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 as of April 2007)	Taxable
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable

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

Sales by Vending Companies

The gross receipts from the operation of any coin-operated device dispensing or providing tangible personal property, amusement or other services except laundry services, whether automatic or manually operated.	Taxable
Receipts from the rental of machines.	Taxable
Commissions paid out for vending location	Exempt