**Memorandum**

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| **Identifying Information:** | **Instructions to Schools** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxes paid by schools** |
| **Keywords:** |  |
| **Effective Date:** | **07/01/1970** |

**Body:**

**INSTRUCTIONS FROM STATE OF KANSAS**
**DEPARTMENT OF REVENUE**

**SCHOOLS SHOULD COLLECT AND REPORT SALES TAX UPON THE FOLLOWING:**

1. Sales of all school books, manuals, work books and school supplies made to students.
2. Admissions to all plays, football and basketball games, and other events.
3. Sales of all class jewelry, class pictures and similar merchandise if purchased for resale, or if tax is not collected and remitted by the firm selling merchandise.
4. All meals served by a school restaurant or cafeteria if open to the general public.
5. All sales of food, sandwiches, cold drinks, candy, etc., sold by a Canteen or by school classes or school groups at school activities.

**SCHOOLS SHOULD NO PAY SALES TAX ON THE FOLLOWING:**
Section 79-3606 of the Sales Tax Act with an effective date of July 1, 1970, provided in part as follows:

The following shall be exempt from the tax imposed by this act:

"( c ) All sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or a public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposed: Provided, that the exemption herein provided shall not apply to buildings used primarily for habitation."

1. All merchandise purchased for resale in their taxable activities.
2. Food used in Government or locally sponsored hot lunch projects.
3. Food purchased by a school restaurant or cafeteria provided such school restaurant or cafeteria is not open to the Public and only serves students and teachers.
4. All athletic equipment such as uniforms, footballs, basketballs, etc., which are used in games or events to which admission are charged.

**Date Composed: 10/06/1997 Date Modified: 10/09/2001**