

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 BOWLING CENTERS SELF-AUDIT FACT SHEET

BOWLING CENTERS		
Purchases by Bowling Centers:		
Equipment and machinery such as, Automatic Pin Setters, Ball Returns, Telescope Screens and Scorer's Tables		Taxable
Televisions		Taxable
Conditioners, Cleaners, lane machines		Taxable
Shoes to be used by the customers while bowling		Exempt
Shoe deodorizer		Taxable
Bowling balls (for customer use) and bowling pins		Taxable
Minature Golf equipment used such as putters, balls, pencils, score pads		Taxable
Go-Carts, go-cart repair and gasoline used		Taxable
Vacuum, brooms, dust pans, mops, mop buckets		Taxable
Parts and Supplies including but not limited to: Ball accelerator pans, ball return storage rack, ball lift track, pin wheel, etc.		Taxable
Furniture and fixtures, including but not limited to: tables, chairs, shelving, signs		Taxable
Food purchased for resale		Exempt
Paper or disposable cups, napkins, plates and other condiments		Exempt
Reusable cups, plates, silverware, trays etc.		Taxable
Copiers, printers, and fax machines		Taxable
Office equipment and supplies such as, paper, pens, pencils, calculator, stapler, calendar, etc.		Taxable
Laptop & desktop computers		Taxable
Software & 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 originally developed for a single end user.	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Newspaper and magazine subscriptions, reference books and materials, forms	Taxable
Lease or rental of any tangible personal property - copier, fax, lane machines, ball drills, etc.	Taxable
Security cameras and other security equipment	Taxable
Repair and remodeling labor services to real estate	Taxable
Labor services on original construction of new building or facility	Exempt
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
Janitorial supplies such as toilet paper, paper towels, hand soap etc.	Taxable
Utilities used in the operation of pinsetters, ball returns, telescore screens and scorer's tables	Exempt
Sales by Bowling Centers:	
Food and beverage sales such as, concession stand sales, restaurant food sales, etc.	Taxable
Merchandise sales such as, bowling balls, ball bags, shoes, socks, shirts, towels, gloves, bowlers tape, etc.	Taxable
Pro Shop Services such as, ball drilling, ball repair, etc.	Taxable
Shoe Rental	Taxable
Video game gross receipts, pool table gross receipts	Taxable
Vending Machine gross receipts	Taxable
Charge for bowling and league fees	Taxable
Charge for Miniature golf and go-cart rides	Taxable

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