

Chambers of Commerce

The taxability of purchases of tangible personal property and labor services by Chambers of Commerce 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 Chambers of Commerce

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	Exempt after December 31, 2004
Delivery vehicles. The purchase of any motor vehicle along with any modifications performed.	Taxable
Freight or delivery charges on items purchased to rent or resell	Exempt
Freight or delivery charges, billed by the vendor, 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 provided free of charge to members or for the general public including but not limited to maps, brochures, letters or pamphlets for mailing.	Taxable
Printed materials purchased for resale to members or the general public.	Exempt
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 distributed free of charge including but not limited to: calendars, mugs and items of clothing	Taxable
Promotional items purchased for resale (tax collected and remitted upon sale by the chamber).	Exempt
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 Chambers of Commerce is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

Sales by Chambers of Commerce

Retail sale of tangible personal property including but not limited to maps, t-shirts, mugs, business directories, etc.	Taxable
Ticket sales for admissions to entertainment functions.	Taxable
Gift Certificates	Exempt
Raffle ticket sales - Mandatory or set amount.	Exempt
Chamber Membership sales	Exempt
Meals provided to members or the public for which a fee is charged.	Taxable