

The taxability of purchases of tangible personal property and labor services by Custom Computer Programming Service providers 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 Custom Computer Programming Services:

All materials, supplies, tools, or other equipment and specialty equipment for use in providing various programming services	Taxable (tax must be paid at the time of purchase)
Customer invoices, sales tickets, estimate tickets/note pads, work scheduling supplies (time cards, time clocks, etc.)	Taxable
Machines and software along with manufacturer's software updates/upgrades for diagnostic machines, and other specialty equipment used to analyze problems for customer equipment repair purposes	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Copiers, printers, and fax machines (other than machines for resale)	Taxable
Laptop & desktop computers (other than machines for resale)	Taxable
Calculators, drafting equipment (other than machines for resale)	Taxable
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 (for own use)	Taxable
Security cameras and other security equipment	Taxable
Lawn services for mowing, trimming, edging, or tree removal, etc (does NOT include seeding, lawn fertilization, or application of chemicals)	Exempt
Office utilities, shop utilities	Taxable
Professional services such as accounting or legal services	Exempt
Promotional items including but not limited to: calendars, mugs and articles of clothing	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, softdrinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Cleaning services, plant watering and care	Exempt
Purchase or Lease of real estate, insurance	Exempt
Parts and labor services for 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
Snow removal/lawn mowing services, trimming, edging, or tree removal, etc.	Exempt
Chemical applications, including lawn fertilization, seeding, application of ice melt chemicals, pest control services	Taxable

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

Sales made by Custom Computer Programming Services

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
Sales of computer software (other than charges for customized software, only labor portion for the customization is exempt, the original software cost is taxable)	Taxable
Charges for service calls to analyze equipment problems, diagnostic charges for the equipment (no machine maintenance or repairs made)	Exempt
Charges for service calls to analyze equipment problems, diagnostic charges for the equipment (charge made in conjunction with computer maintenance and repairs)	Taxable
Charges for installation of software, not customized	Taxable