

Dry Cleaning and Laundry Services

The taxability of sales and purchases of tangible personal property and labor services by dry cleaners and laundry service industries are summarized below. This list is not all-inclusive.

Purchases by Dry Cleaning and Laundry Service Industries:

Kansas sales or compensating use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Kansas sales or Kansas consumers' use tax must be paid to the vendor or accrued and remitted directly to the Kansas Department of Revenue. Purchases from Kansas vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Kansas consumers compensating use tax return.

Purchases for use

Equipment, repair services and parts used in course of business such as; washers, dryers, extractors, presses, ironing machines, mangles, laundry baskets, tables, chairs and televisions.	Taxable
Utilities used for coin-operated laundry machines.	Taxable
Utilities used for non coin-operated laundry machinery.	Exempt
Items used in the maintenance of rental property (uniforms, linens and mats) such as; soap, bleach and other chemicals to launder and clean the rental property.	Exempt
Items purchased for resale including freight or delivery charges.	Exempt
Items that become part of a uniform such as; emblems, zippers, buttons and patches.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bins, boxes, etc.	Taxable
Clothes hangers and plastic garment bags given to customer with merchandise	Exempt
Bar code scanners, cash registers, cash register supplies	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.	Taxable
Office supplies, such as, paper, pens, pencils, labels, calculators, etc.	Taxable
Office furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment.	Taxable
Canned 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
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	Taxable
Repairs and maintenance to existing structures.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as forklifts, hydraulic equipment, dollies, computers, printers, copiers, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Advertising as in newspapers, radio, television, etc.	Exempt
Professional services such as legal or accounting services	Exempt
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)	Taxable
Trash removal	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment	Taxable
Printed materials such as catalogs and flyers distributed directly to customers at the store or mailed directly to customers or prospective customers through mailing or delivery service.	Taxable
Printed materials provided to a newspaper or other publication that is to be included as an insert in the newspaper or publication that is to be sold at retail.	Exempt

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The taxability of sales of tangible personal property and labor services by dry cleaning and laundry service industries is summarized below. This list is not all inclusive. The applicable sales tax must be collected unless the purchaser provides a properly completed exemption certificate*.

Sales

Dry cleaning, pressing, dyeing and laundry services	Taxable
Alterations, tailoring and related services.	Taxable
Receipts from coin-operated laundry devices, whether automatic or manually operated.	Exempt
Rental of uniforms, linens, mats, mops and towels.	Taxable
Gross receipts from vending machines providing tangible personal property such as; laundry soap, fabric softeners, soda, candy, etc.	Taxable

Dry Cleaning Environmental Surcharge

The surcharge is 2.5 percent of the gross receipts received from dry cleaning or laundering of garments and household fabrics. The dry cleaning environmental surcharge is in addition to the state and local retailers' sales tax. The surcharge does not have to be collected for services; provided to the public through coin-operated devices, laundering and rentals of uniforms, linens, dust control materials and other textiles for commercial purposes that are cleaned without dry cleaning solvents and services purchased directly by tax exempt entities.

Dry Cleaning Solvent Fee

Solvent distributors pay the Dry Cleaning Solvent Fee on each gallon of perchloroethylene, other chlorinated solvents, and petroleum-based solvents.