**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-027** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Services and fees charged to customers at hotels and motels.** |
| **Keywords:** |  |
| **Approval Date:** | **05/25/2000** |

**Body:**

Office of Policy & Research  
  
  
May 25, 2000

XXXXXXXXXXX  
XXXXXXXXXXX  
XXXXXXXXXXX  
XXXXXXXXXXX  
XXXXXXXXXXX  
  
  
Re: Kansas Sales Tax  
  
Dear XXXXXXXXX:  
  
Your correspondence of May 1, 2000 has been referred to me for response. Thank you for your inquiry.  
  
By your letter you ask whether a number of services you provide, and fees you charge, to customers at your hotel or motel are subject to Kansas sales tax. In response to your inquiry, please find enclosed a listing of services frequently provided to, and charges frequently imposed on, hotel and motel customers, and information regarding the tax treatment of them. I believe all of the items presented in your letter are addressed in the enclosure.  
  
I trust this information is of assistance. If I can be of further service, please feel free to contact me.  
  
Sincerely,  
  
  
  
Jim Weisgerber  
Attorney  
Tax Specialist  
  
JW:jw  
  
Enclosure: Hotels / Usually Taxable – Usually Exempt

Hotels/Usually Taxable - Usually Exempt

Amusement activities fees Taxable Sales Tax K.S.A. 79-3603(m)  
  
Banquet and meeting room user fees Exempt K.A.R. 92-19-24  
  
Beverage sales (Alcohol) Taxable Sales and/or K.S.A. 79-3603(a)  
Liquor Tax K.S.A. 41-2701  
K.S.A. 41-102  
  
Car rental charges Taxable Sales Tax K.S.A. 79-3603(h)  
  
Catering Taxable Sales Tax K.S.A. 79-3603(d)  
K.A.R. 92-19-69  
  
Cleaning or damage fee Taxable Sales Tax K.S.A. 79-3603(g)  
  
Commissions  
(Paid to hotel by other vendors on premises) Exempt [Income Tax]  
  
Equipment rental / usage  
Office Equipment  
Fax machine usage charges Exempt  
Internet access Exempt  
Photocopy charges Taxable Sales Tax K.S.A. 79-3603(a)  
Printer rental Taxable Sales Tax K.S.A. 79-3603(a)  
Other  
Video games Taxable Sales Tax K.S.A. 79-3603(a)  
VCR Taxable Sales Tax K.S.A. 79-3603(a)  
  
Food sales, restaurant and room service charges Taxable Sales Tax K.S.A. 79-3603(d)  
  
Guest laundry / valet service fees Taxable Sales Tax K.S.A. 79-3603(i)  
K.A.R. 92-19-24(g)  
  
Guest room rental Taxable Sales Tax K.S.A. 79-3603(g)  
K.A.R. 92-19-24  
Transient Guest Tax K.S.A. 12-1693  
  
Health club privilege fee Taxable Sales Tax K.S.A. 79-3603(m)  
  
In-room pay per view television charges Taxable Sales Tax K.A.R. 92-19-24(e)  
  
Lock Out Fee Taxable Sales Tax K.S.A. 79-3603(g)  
  
Lost Key Fee Taxable Sales Tax K.S.A. 79-3603(g)  
  
Mandatory gratuities Taxable Sales Tax K.S.A. 79-3603(a)  
  
Massages Exempt  
  
No-show revenue (Room rental guarantees or deposits) Taxable Sales Tax K.S.A. 79-3603(g)  
K.A.R. 92-19-24  
Transient Guest Tax K.S.A. 12-1693  
  
Parking charges Exempt  
  
Photocopy charges Taxable Sales Tax K.S.A. 79-3603(a)  
  
Returned check fees Exempt  
  
Roll-away bed fee Taxable Sales Tax K.S.A. 79-3603(g)  
  
Safe or security box charges Exempt  
  
Shuttle or transportation fee Exempt  
  
Telephone charges:  
Hotel charge for local calls Taxable Sales Tax K.S.A. 79-3603(b)  
Hotel charge for intrastate calls Taxable Sales Tax K.S.A. 79-3603(b)  
Hotel charge for interstate calls Taxable Sales Tax K.S.A. 79-3603(b)  
  
Vending machines:  
Placement fees/Commissions Exempt  
Sales Taxable Sales Tax K.S.A. 79-3603(f)  
  
  
**Date Composed: 05/24/2000 Date Modified: 10/11/2001**