

Notice

Notice Number: Private & Public Clubs
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Imposition & Sales Tax on Club Sales
Keywords:
Effective Date: 04/24/1972

Body:

April 24, 1972

TO: ALL PRIVATE AND PUBLIC CLUBS IN KANSAS

**FROM: JAMES T. McDONALD
DIRECTOR OF REVENUE**

Audits and investigations of a number of private and public clubs throughout the state have revealed that considerable misunderstanding exists as to the liability of such organizations for Kansas Sales Tax. As a matter of fact, some serious violations of the law have been discovered. For this reason, the following information is provided:

1. Sales tax should be collected and paid by private and public clubs on:
 - a. Dues for memberships if such dues entitle the member to the use of club facilities for a recreation or entertainment. Law effective July 1, 1971.
 - b. Gross receipts received from the operation of bingo games or similar games of chance. Law effective July 1, 1970
 - c. Admissions to dances, shows, or other types of entertainment. Law effective June 1, 1937.
 - d. Gross receipts received from the operation of a concession of any kind. Law effective June 1, 1937.
 - e. Gross receipts from the sales of food or drinks or any kind. Law effective June 1, 1937.
 - f. Gross receipts from the sale of indicia of membership, such as caps, lapel buttons, and so forth.. Law effective June 1, 1937

NOTE: This list is not all inclusive but is intended to cover the major areas where failure of compliance with state laws has been found.

2. The sales tax rate is 3% throughout the state except in Topeka, Manhattan, and Lawrence - those three cities the rate is 3 ½ %.

James T. McDonald
Director of Revenue

Date Composed: 10/06/1997 Date Modified: 10/10/2001

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