

Notice

Notice Number: Services in connection with grooming of animals and pets.
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Pet Grooming
Keywords:
Effective Date: 03/08/1978

Body:

NOTICE

TO: Pet Shop Operators March 8, 1978

FROM: Kansas Department of Revenue

**SUBJECT: Services in Connection with Grooming of Animals
and Pets are Subject to Kansas Sales Tax**

The 1977 Legislature enacted Senate Bill No. 49, now Chapter 337 of the 1977 Session Laws, which made a number of changes affecting transactions subject to Kansas sales tax. Included in this legislation is an amendment to KSA 79-3606 (p) which affects pet shop operators doing business within Kansas.

Pet shop operators and other individuals who perform pet grooming services are now required to collect and remit Kansas sales tax on the gross receipts received from charges for those services with the following exception:

1. The sales tax would not apply to services rendered to animals or pets which are being held for resale by a registered retailer. When an individual claims an exemption from sales tax for those services, the pet shop operator or individual performing grooming services must secure a resale exemption certificate from the party claiming the **exemption**.

For your convenience, an application form for obtaining a Sales Tax Certificate of Registrations enclosed with this notice. The form should be completed and returned to the Kansas Department of Revenue in the enclosed envelop. If you are already registered with the Department of Revenue for collecting and remitting Kansas sales tax, please disregard this notice.

Should you have any questions relative to the application of sales tax t pet grooming services of the enclosed application form, please address your inquiries to the Kansas Department of Revenue, Sales and Excise Tax Bureau, Topeka, Kansas 66625 or call 913/296-2461.

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

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