

# Information Guide

**Identifying Information:** Insurance Agents/Brokers Self-Audit Fact Sheet  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Insurance Agents/Brokers Self-Audit Fact Sheet  
**Keywords:**  
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**Body:**

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 INSURANCE AGENTS/BROKERS SELF-AUDIT FACT SHEET

<b>INSURANCE AGENTS/BROKERS</b>	
NOTE: Due to recent law changes, insurance companies now offer many of the same services formerly provided exclusively by banking institutions.	
All insurance agents/brokers must collect sales tax on the retail sale of tangible personal property or taxable services as summarized below.	
<b>Purchases by Insurance Agents/Brokers:</b>	
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Pre-printed forms, printer paper, receipt books, pamphlets	Taxable
Copiers, printers, and fax machines	Taxable
Laptop & desktop computers	Taxable
Cameras of any type, film, printers and other similar equipment	Taxable
Calculators, teller machines and proof machines	Taxable
ATMs and/or lease agreements for ATMs	Taxable
Software & software upgrades and labor services to modify, alter, update or maintain canned software.	Taxable
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
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
Deposit/Withdrawal slips and receipts, tape receipts	Taxable
Safe deposit boxes	Taxable
Security cameras and other security equipment	Taxable

Office utilities	Taxable
Advertising as in newspapers, radio, television, etc	Exempt
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Shredding services	Exempt
Cleaning services, plant watering and care	Exempt
Trash removal	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Continuing Education courses	Exempt
Repair and remodeling labor services to real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Materials & Labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, ATMs, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, ATMs, security equipment, etc.	Taxable
Professional services such as legal or accounting services	Exempt
<b>Sales by Insurance Agents/Brokers:</b>	
Credit/Debit card readers	Taxable
Checks, checkbook covers	Taxable
Retail sale of tangible personal property - T-Shirts, stuffed toys, etc.	Taxable
Repossessed Vehicles (tax paid by buyer at registration)	Exempt
Insurance policies	Exempt
Financial Consulting	Exempt

**Date Composed: 07/06/2006 Date Modified: 07/06/2006**