

Opticians, Optometrists, and Ophthalmologists

Taxability Information Guide

The taxability of sales and purchases of tangible personal property and labor services by companies in the Optical, Optometry and Ophthalmology Industry are summarized below. This list is not all-inclusive.

Purchases by the Optical, Optometry and Ophthalmology Industry

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' compensating 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 retailers' 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	Taxable or Exempt
Equipment used to provide medical service including but not limited to: exam tables/chairs, lights and stools, autoclaves, waste receptacles, scales, stethoscopes, blood pressure monitors, etc.	Taxable
Examining, diagnostic and surgical equipment including but not limited to: keratometers, phoropters, slit lamps, lasers, pachymeters, topographers, perimeters, ophthalmoscopes, pd rulers, pupilometers, lens clocks, frame warmers, lens grinders, lensometers, focimeter, retinal cameras, ophthalmic viewers, operational microscopes, digital imaging systems, tonometers, aberrometers, and any other equipment purchased for use in eye examination and/or eye surgery.	Taxable
Medical supplies including but not limited to medical supply kits (for treatment), medical test kits (diagnostic) such as drug test kits, medical examination kits, and ice packs.	Taxable
Coding manuals (for insurance claims), reference books and materials, office and medical forms, business cards, notepads, facial tissue.	Taxable
Nonprescription items provided free to patients such as cleaning solutions and cleaning cloths for eyeglasses.	Taxable
Eye drops and supplies used during the exam excluding prescription eye drops.	Taxable
Uniforms, smocks and lab coats, sheets, gowns etc.	Taxable
Items consumed in providing medical treatment including but not limited to: gloves, face masks, hand soap and hand sanitizers, needles, syringes, disposable items, etc.	Taxable
Anatomical models and charts.	Taxable
Shelving, display racks, display cases, checkout counters, cash registers & supplies, storage cabinets, etc.	Taxable
Educational materials, posters, literature.	Taxable
Motor vehicles and accessories (including lifts and other attachments).	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs.	Taxable
Linen services.	Taxable
Items purchased for resale to customers, including but not limited to nonprescription eye glasses, eye contacts, eye drops, cleaning solutions, cleaning cloths, sunglasses, cases, etc.	Exempt
Prosthetic devices and mobility enhancing equipment to be prescribed to an individual patient.	Exempt
Prescription eyeglass frames and lenses, eye contacts.	Exempt
Prescription drugs and insulin.	Exempt
Merchandise purchased for resale or rental to customers, including freight or delivery charges.	Exempt
Merchandise withdrawn from resale inventory for store use or consumption (including for use during instructional classes).	Taxable
Tangible personal 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
Complimentary items such as bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, and candy.	Taxable
Promotional items, including but not limited to, calendars, mugs, pens and items of clothing.	Taxable
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	Taxable
Reference books and materials, newspaper and magazine subscriptions, forms, printed matter (including promotional brochures, etc.), business cards, notepads, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, ink, toner, ribbon cartridges, and first aid supplies.	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators, telephones and other similar equipment.	Taxable
Furniture and fixtures, including but not limited to, desks, lights, tables, chairs, plants, planters, artwork and signs.	Taxable

Purchases continued:	Taxable or Exempt
Shelving, display racks, checkout counters, storage cabinets, display cases, bar code scanners, cash registers, cash register supplies, bins, boxes, etc.	Taxable
Signs, banners or posters purchased from an outside printer, or the costs of all materials if produced by the store.	Taxable
Exterior building, parking lot, and signage, including charges and labor for repairs and maintenance.	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 to be included as an insert in the newspaper or publication that is to be sold at retail.	Exempt
Advertising as in newspapers, radio, or television.	Exempt
Professional services such as legal or accounting services.	Exempt
Canned software, 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 is software developed for a single end user.	Exempt
Software or databases accessed via the internet and not installed on owned or leased computers or servers.	Exempt
Labor services on original construction of a new building or facility.	Exempt
Labor services for repairs, maintenance and remodeling of existing commercial buildings or facilities.	Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment.	Taxable
Security systems monitoring service.	Exempt
Equipment included, but not limited to, motor vehicles, hydraulic equipment, dollies, ladders, batteries and chargers, fans, including the charges for repair and/or maintaining said equipment.	Taxable
Lease or rental of any tangible personal property such as copiers, fax machines, equipment, or vehicles.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers and security equipment.	Taxable
Warranty or service agreements for tangible personal property such as medical equipment, computers, printers, copiers and security equipment.	Taxable
Break room supplies such as microwaves, refrigerators, tables, chairs, and paper products.	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, and toiletries.	Taxable
Cleaning services (except when applying products such as wax, scotch guard, etc), plant watering and care.	Exempt
Trash removal, shredding services.	Exempt
Linen services.	Taxable
Pest control materials and supplies.	Taxable

Sales by Your Industry:

*Sales/rentals to entities with proper exemption certificates provided are exempt from sales tax. Ensure the exemption certificates are retained to substantiate all non-taxed transactions.

Note: Kansas tax applies to the "gross receipts" from the sale of taxable goods or services in Kansas. Gross receipts include amounts collected from the customer such as charges billed for freight, delivery or special handling. The taxability of sales of tangible personal property and labor services by (Your Industry) is summarized below. This list is not all inclusive.

Sales	Taxable or Exempt
Charges for providing medical services.	Exempt
Sales of tangible personal property (including freight, shipping and delivery charges) including but not limited to these Nonprescription items: eyeglasses, eye contacts, sunglasses, eye drops, cleaning solutions, cleansing cloths, etc.	Taxable
Prescription eye drops, eyeglasses, eye contacts, sunglasses, etc (seller must retain documentation of the prescription to document the exemption).	Exempt
Prosthetic devices prescribed to individual patients and the repair and replacement parts of such devices (seller must retain copy of the prescription to document the exemption).	Exempt