

Information Guide

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

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 TRAVEL AGENCIES/TRAVEL AGENTS SELF-AUDIT FACT SHEET

Travel Agencies / Travel Agents	
Purchases by Travel Agencies / Travel Agents:	
<i>The taxability of purchases of tangible personal property and labor services by Travel Agencies / Travel Agents is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.</i>	
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Items of tangible personal property purchased for resale including but not limited to: T-shirts, stuffed toys, luggage, duffel bags, other articles of clothing etc.	Exempt
Copiers, printers, and fax machines, Laptop & desktop computers	Taxable
Cameras of any type, calculators, printers and other similar equipment	Taxable
Promotional travel brochures, and advertising booklets	Taxable
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 = 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
Security cameras and other security equipment	Taxable
Office utilities	Taxable
Advertising 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
Continuing Education courses	Exempt
Repair and remodeling labor services to real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Professional services such as legal or accounting services	Exempt
Sales by Travel Agencies / Travel Agents:	
<i>The taxability of sales of tangible personal property by Travel Agencies / Travel Agents is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i>	
Charges for services provided to customers including but not limited to: arranging hotel/motel accommodations, meal accommodations, reservation of rental cars, booking cruises, reserving airline tickets and arranging bus tours	Exempt
Retail sale of tangible personal property including but not limited to: T-shirts, stuffed toys, luggage, duffel bags, other articles of clothing etc.	Taxable

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