

# Notice

**Notice Number:** 04-05  
**Tax Type:** Kansas Compensating Tax; Kansas Retailers' Sales Tax  
**Brief Description:** Sale of Hearing Aids.  
**Keywords:**  
**Approval Date:** 09/08/2004

---

**Body:**

## **Office of Policy & Research**

### **Revised NOTICE 04-05** **SALE OF HEARING AIDS**

Effective January 1, 2005, the sale of hearing aids, as defined by K.S.A. 74-5807(c), and replacement parts thereto, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids will be exempt from Kansas state and local sales (and use) taxes pursuant to 2004 Senate Bill 147. Purchasers of hearing aids, replacement parts and batteries will no longer need a written prescription from a person licensed in the healing arts in order for purchases of those items to qualify for the sales tax exemption. However, the retailer must be a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, in order for such retail sales of hearing aids, replacement parts and batteries to qualify for exemption.

Effective April 14, 2005, the service of repairing, maintaining, servicing or altering hearing aids is NOT taxable, pursuant to 2005 HB 2040.

Note - Legislative intent was to exempt the **service** of repairing hearing aids when repaired by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808. The department is reading K.S.A. 79-3606(r), as amended by 2005 HB 2005, as exempting the service of repairing hearing aids.

K.S.A. 74-5808 provides: "No person shall engage in the sale of or practice of dispensing and fitting hearing aids or display a sign or in any other way advertise or hold himself out as a person who practices the dispensing and fitting of hearing aids unless he holds a current, unsuspended, unrevoked license issued by the board as provided in this act, or unless he holds a current, unsuspended, unrevoked certificate of endorsement pursuant to K.S.A. 74-5814. The license or certificate required by this section shall be kept conspicuously posted in his office or place of business at all times."

**Taxpayer Assistance.** If you have questions about this notice, please contact the department at (785)-368-8222. Copies of this notice are available on our web site, [www.ksrevenue.org](http://www.ksrevenue.org), or may be ordered by voice mail at (785) 296-4937.

Revised 4/06

**Date Composed: 09/09/2004 Date Modified: 03/29/2006**

[Return to KSA Listing](#)