

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 BEAUTY SALONS, BARBER SHOPS AND NAIL SALONS  
 SELF-AUDIT FACT SHEET

	<b>BEAUTY SALONS, BARBER SHOPS AND NAIL SALONS</b>		
	All beauty salons, barber shops and nail salons must pay tax on purchases of tangible personal property or equipment or collect sales tax on their retail sales as summarized below.		
	<b>Purchases by Beauty Salons, Barber Shops and Nail Salons:</b>		
	Consumable supplies such as shampoo, permanents, conditioners, dye, nail polish and styling products to be used in the exempt service		Taxable
	Barber chairs, shampoo stations		Taxable
	Hair dryers, curling irons, flat irons, hair rollers, and hair clips to be used in the exempt service		Taxable
	Towels, capes, and caps to be used in the exempt service		Taxable
	Scissors, brushes, and combs to be used in the exempt service		Taxable
	Sterilizing solution		Taxable
	Waxing materials		Taxable
	Shampoo, conditioners, nail polish and styling products to be resold to customers		Exempt
	Hair dryers, curling irons, flat irons, hair rollers, and hair clips to be resold to customers		Exempt
	Scissors, brushes, and combs to be resold to customers		Exempt
	Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs		Taxable
	Copiers, printers, and fax machines		Taxable

	Laptop and desktop computers		Taxable
	Calculators, office supplies		Taxable
	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
	Professional services as accounting or legal services		Exempt
	Promotional items including but not limited to: calendars, mugs and articles of clothing		Taxable
	Complimentary items such as stickers, pens, and candy		Taxable
	Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks		Taxable
	Shredding services, trash removal		Exempt
	Cleaning services, plant watering and care		Exempt
	Purchase or lease of real estate, Insurance		Exempt
	Repair and remodeling labor services to real estate		Taxable
	Warranty or service agreements for real estate maintenance when the contract involves the application of tangible personal property per contract		Taxable
	Other contractor services (other contractor should bill you the appropriate tax due)		Taxable
	Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers,		Taxable

	security equipment, etc.		
	Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.		Taxable
	Advertising as in newspapers, radio, television, etc		Exempt
	<b>Sales made by Beauty Salons, Barber Shops and Nail Salons:</b>		
	Brushes and combs		Taxable
	Hair products such as shampoo, conditioners, hair spray and styling products		Taxable
	Nail polish and manicure tools		Taxable
	Wigs, toupees and hair pieces		Taxable
	Sculptured nails not sold as part of the manicure service		Taxable
	Cosmetics		Taxable
	Tanning		Exempt
	Hair services such as haircuts, perms, dyeing hair, shampooing		Exempt
	Nail services such as manicures, sculptured nails		Exempt

**Date Composed: 07/27/2006 Date Modified: 07/27/2006**