## Catering Services and Mobile Food Services - FACT SHEET Purchases by Catering Services and Mobile Food Services

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	Professional services such as accounting or legal services.	⊏xempt

## Sales by Catering Services and Mobile Food Services

The taxability of sales of tangible property and labor services by Mobile Food Services and Catering Services is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

The general rule is that a sales tax is assessed upon the gross receipts received from the sale of food, meals, drinks and labor services (including tips) connected to the catering.

Sales of meals or drinks, including meals <b>sold</b> to employees at full or	
reduced price.	Taxable
Admission or cover charges.	Taxable
Mandatory gratuity (tip) charges.	Taxable
Giftcertificates.	Exempt
Tips that are freely given by customers.	Exempt
Vending machine sales.	Taxable
Food sold to another restaurant for resale.	Exempt
Charges for party room rental.	Exempt
Sales of alcoholic beverages that are subject to the 10% Drink Tax.	Exempt
Sales of 3.2 Beer.	Taxable
Sales to the federal government, state or political subdivisions, churches or other exempt entities if paid <b>directly</b> by funds belonging to	

the exempt entity. In order to qualify for the exemption, the caterer must maintain a copy of the bill to the exempt entity and proof that payment was made by the exempt entity (copy of voucher, check or credit card).

(Consult Publication KS-1540, Kansas Business Taxes for Hotels and Restaurants, for more information - www.ksrevenue.org)

Exempt