

Crematories, Funeral Homes and Cemeteries

The taxability of sales and purchases of tangible personal property and labor services by Crematories, Funeral Homes and Cemeteries are summarized below. This list is not all-inclusive.

Purchases by Crematories, Funeral Homes and Cemeteries:

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' 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 for use

Tangible personal property provided to customers free of charge such as: guest books, thank-you cards, caskets, clothing etc.	Taxable
Items used in the preparation of the body for viewing and burial such as: make-up, cosmetic brushes and supplies, sealers and adhesives, prep room supplies and chemicals, arterial and drain tubes, chemicals, sutures and needles, scalpels, scissors, forceps and other tools, embalming and dressing tables and machines, embalming fluid and other materials used in the embalming process, refrigerated holding units, body positioners etc.	Taxable
Crematory equipment such as: incinerators, burners, combustion chambers, cremation casket, box or tray, rollers, loaders, carts, cremation containers and bags, cooling tables and fans, work tables and processing equipment, lift tables, refrigerated coolers, identification tags, clean out rakes and brushes, remains vacuum, collection pans and cooling systems, infant and pet cremation pans, magnets and pace maker detectors, body storage racks, ash pans and transfer pans, crematory mailing containers etc.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property including but not limited to: incinerators, burners, combustion chambers, refrigerated coolers, vacuums, exhaust stacks, air louvers, etc	Taxable
Personal and building safety equipment such as: exhaust stack, roof thimble, storm collar, air louver, safety gloves, aprons and sleeves, face shields, dust mask, soaps, sanitizers and disinfectants, etc.	Taxable
Crematory and funeral home furnishings including but not limited to: televisions, stereo and P.A. systems, furniture, wall hangings, pillows, desks, lamps, tables, shelving, plants, signs, artwork, casket stands, drapes, changeable signs and boards, etc	Taxable
Inventory Items for resale including but not limited to: caskets, guest books, thank-you cards, prayer cards, clothing, urns	Exempt
Freight or delivery charges on items for resale.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax	Taxable
Shelving, display racks, storage cabinets, display cases, bins, boxes, etc.	Taxable
Lawn services for mowing, trimming, edging, or tree removal, etc. (does NOT include seeding, lawn fertilization, or application of chemicals)	Exempt
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.	Taxable
Vehicles and equipment such as but not limited to hearses, vans and other motor vehicles, hydraulic equipment, conveyors, dollies, backhoes, shovels, lawn mowers, batteries and chargers, fans, etc. including the charges for repair and/or maintaining said equipment	Taxable
Motor vehicle fuel (gas and diesel) purchased for off road use when purchased without paying the motor fuel excise tax. This includes fuel for which the motor fuel tax (road tax) has been refunded to you.	Taxable
Cemetery service supplies such as tents, awnings, chairs, chair covers, chair storage bags and carrying cases, vases, rugs, matting, turf, casket stand drapes, lap blankets, umbrellas, casket lowering devices, chains and straps, grave markers, lot markers, remembrance lights and refill candles, mausoleum trays, flags, flag boxes and storage cases, podiums,	Taxable
Office supplies such as paper, pens, pencils, labels, calculators, etc.	Taxable
Office furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment.	Taxable
Canned Software and software upgrades and labor services to modify, alter, update or maintain software.	Taxable

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Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software developed for a single end user	Exempt
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, vehicles, etc.	Taxable
Repairs and maintenance to existing commercial buildings or covered structures.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as hydraulic equipment, dollies, computers, printers, copiers, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Cleaning services, plant watering and care	Exempt
Advertising as in newspapers, radio, television, etc.	Exempt
Professional services such as legal or accounting services	Exempt
Break room supplies such as microwaves, refrigerators, tables, chairs, paper products, etc.	Taxable
Tangible 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 bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons, stickers, pens and candy	Taxable
Trash removal	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Complimentary tissues, bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Security cameras, mirrors, security tags, all other security equipment	Taxable
Printed materials such as catalogs and flyers distributed directly to customers or mailed directly to customers or prospective customers through mailing or delivery service.	Taxable
Printed materials provided to a newspaper or other publication that is to be included as an insert in the newspaper or publication that is to be sold at retail.	Exempt

The taxability of sales of tangible personal property and labor services by crematories, cremation service providers and cemeteries is summarized below. This list is not all inclusive. The applicable sales tax must be collected unless the purchaser provides a properly completed exemption certificate.

Sales

Each funeral director/memorial service provider who charges a lump sum for a memorial service that covers the total funeral/memorial charge, including services and tangible personal property, is required to collect, report and remit sales tax on 50% of the entire amount charged for each funeral/memorial including embalming, casket and usual services	Taxable
When a funeral director/memorial service provider charges separately for the sale of tangible personal property and for required services, the sales tax shall be collected only on the retail sales price for the tangible personal property if charges for tangible personal property are segregated from those services rendered on the invoice furnished to the purchaser	Taxable
Cash advances by the funeral director/memorial service provider for the purchases of a cemetery lot or grave, remuneration to a minister or choir, use of a church and press notices	Exempt
Embalming services that are not part of a regular funeral/memorial service	Exempt
Installation of burial containers used for the remains and cremains of deceased persons	Exempt
Transportation of a body from one funeral home and/or crematory to another	Exempt
Items of tangible personal property on which the full amount is charged to the customer such as: clothing, flowers, thank-you cards, attendance/guest books, vaults, urns	Taxable
Installation and lettering of headstones and grave markers and engraving	Taxable
Funeral services and/or burial paid for by the state of Kansas or another political subdivision	Exempt
Opening and closing of the grave	Exempt