

## HOME CENTERS, HARDWARE, PAINT AND WALLPAPER, BUILDING MATERIAL STORES

### Purchases by Home Centers, Hardware, Paint and Wallpaper, Building Material Stores:

***The taxability of purchases of tangible personal property and labor services by Home Centers, Hardware, Paint and Wallpaper, Building Material Stores is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. This applies to purchases from both in-state and out-of-state vendors. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.***

Shelving, display racks, checkout counters, storage cabinets, display cases, bins, boxes, etc.	Taxable
Tag molding, wire displays, power panels, etc.	Taxable
Freight or delivery charges on items to rent or resell.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax	Taxable
Shopping carts and baskets, flat carts and utility carts	Taxable
Paper bags, plastic bags, wire, ties, tape, bubble wrap, gift boxes, gift wrap and other materials to be used for items sold	Exempt
Bar code scanners, cash registers, cash register supplies	Taxable
Knives, staplers, wire cutters, gloves, safety glasses, hard hats, back support belts	Taxable
Equipment such as but not limited to forklifts, pallet trucks, lift trucks, hydraulic equipment, conveyors, dollies, ladders, batteries and chargers, fans, dock plates, scaffolding, calibrated paint mixer/shakers, colorant dispensers, etc. including the charges for repair and/or maintaining said equipment	Taxable
Tint or colorant when added to paint	Exempt
Ash tray receptacles and waste containers	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, etc.	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
Copiers, printers, and fax machines	Taxable
Laptop and desktop computers	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 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 and other equipment	Taxable
Purchase or lease of real estate, insurance	Exempt
Repair and remodeling labor services to commercial real estate	Taxable
Labor services on original construction of a 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
Cleaning services, plant watering and care	Exempt
Merchandise withdrawn from resale inventory for store use or consumption	Taxable
Printed materials such as catalogs and flyers distributed directly to customers at the store 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
Signs, banners or posters purchased from outside printer or the costs of all materials if produced by the store.	Taxable
Advertising as in newspapers, radio, television, etc.	Exempt
Continuing education or training courses	Exempt
Course materials	Taxable
Professional services such as legal or accounting services	Exempt
Break room supplies such as microwaves, refrigerators, tables, chairs, paper products, etc.	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable

Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Trash removal	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Items purchased for resale	Exempt
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment	Taxable

**Sales by Home Center, Hardware, Paint and Wallpaper, Building Material Stores:**  
*The taxability of sales of tangible personal property and labor services by Home Center, Hardware, Paint and Wallpaper, Building Material Stores is summarized below. The applicable sales tax must be collected unless the purchaser provides a properly completed exemption certificate.*

Money orders, lottery	Exempt
Gift Certificates	Exempt
Sales of tangible personal property (including freight, shipping and delivery charges) including but not limited to: paint, paint brushes, wallpaper, appliances, holiday decoration, flooring, cabinets, lumber, plumbing fixtures, nuts and bolts, lawn mowers, tillers, etc.	Taxable
Lease or rental of any tangible personal property such as trucks, trailers, mowers, tillers, floor sanders, carpet shampooer's, insulation blowers, etc.	Taxable
Blue prints, floor plans and drawings	Exempt
Warranty, maintenance or service agreements for tangible personal property such as appliances, mowers, power tools, lighting, flooring, etc.	Taxable
Charges for services such as but not limited to: key making, glass cutting, engraving and product assembly	Taxable
Newspapers, pre-paid phone cards	Taxable
Labor services for installing or maintaining tangible personal property at a commercial property	Taxable
Labor services on real property: (Note: To calculate the taxable portion of a job use the following formula; Gross sales, Less Subcontractors, Less taxed job materials = total labor)	
Total labor for improvement to real property at a commercial location	Taxable
Total labor for improvement to real property at a residence	Exempt