

# Information Guide

**Identifying Information:** Interior Design Services Self-Audit Fact Sheet  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Interior Design Services Self-Audit Fact Sheet  
**Keywords:**  
**Approval Date:** 01/25/2006

---

**Body:**

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 INTERIOR DESIGN SERVICES SELF-AUDIT FACT SHEET

<b>INTERIOR DESIGN SERVICES</b>	
<b>Purchases by Interior Design Services:</b>	
<i>The taxability of purchases of tangible personal property and labor services by Interior Design service providers is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.</i>	
Office and Art Supplies, such as, paper, pens, pencils, markers, paints, poster board, glue, easels, 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, desktop computers and drafting equipment/software	Taxable
Canned 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
Purchase or lease of real estate, insurance	Exempt
Repair and remodeling labor services to commercial real estate	Taxable
Labor services on original construction of 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
Advertising as in newspapers, radio, television, etc	Exempt
Continuing education courses	Exempt
Professional services such as legal or accounting services	Exempt
Office utilities	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
All job materials to be installed on a job site such as lumber, nails, screws, concrete, paint, moldings, etc.	Taxable at time of purchase
Items purchased for resale (see taxability of these sales below) including but not limited to: furniture, carpeting, rugs, wall coverings, artwork, plants, pillows, accessories, lighting equipment, picture framing, etc.	Exempt
<b>Sales by Interior Design Services:</b>	
<b><i>The taxability of sales of tangible personal property and labor services by Interior Design service providers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i></b>	
Consulting	Exempt
Art Direction (supervision of work-in-process)	Exempt
Design	Exempt
Illustrations (finished visual images or graphics)	Taxable
Labor services for installing or maintaining tangible personal property at a residence or commercial property	Taxable
Furnishings including but not limited to: furniture, carpeting, rugs, wall coverings, artwork, plants, pillows, accessories, lighting equipment, picture framing, etc.	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 residence	Exempt
Total labor for improvement to real property at a commercial location	Taxable