

Jewelry Industries

The taxability of purchases of tangible personal property and labor services by Jewelry industries 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.

Purchases by Jewelry Industries

Advertising in newspapers, radio, television, etc.	Exempt
Bench Jewelers and Craftsmen tools, equipment and supplies such as abrasives and mandrels, benches, brushes, buffs, draw plates and rolling mills, drills, files, hammers, knives, pliers and cutters, ring tools, saws and blades, scissors, screwdrivers, scribes, setting tools and torches.	Taxable
Jewelers tools, equipment and supplies such as cleaning and polishing supplies, graders, testers, gauges, gemological instruments, lamps, loupes and magnifiers, microscopes and scales	Taxable
Precious metals and stones (purchased for resale). KAR 92-19-56 specifies that purchases of such items as an investment are subject to sales tax.	Exempt A valid resale exemption certificate should be provided to the seller
Watchmaking and repair tools and supplies.	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	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Software and software upgrades and labor services to modify, alter, update or maintain software	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators, label makers, and other similar equipment	Taxable
Security cameras and other security equipment	Taxable
Office supplies, such as, paper, pens, pencils, labels, calculators, etc	Taxable
Packaging and gift wrap supplies.	Exempt
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons stickers, pens and candy	Taxable
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Delivery vehicles. The purchase of any motor vehicle along with any modifications performed.	Taxable
Display tables, tablecloths, jewelry displays, mirrors, signs and jewelry display cases	Taxable
Freight charges on items purchased to rent or resell	Exempt
Freight charges on purchases subject to sales/use tax	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Repair and remodeling labor services to existing 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, security equipment, etc.	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Linen services	Taxable
Newspaper and magazine subscriptions	Taxable
Janitorial supplies such as vacuums, carpet cleaners, rags, toiletries, etc.	Taxable
Pest control materials and supplies	Taxable
Plumbing and other repair services	Taxable
Printed materials production and distribution (such as direct mail items)	Taxable
Professional services such as legal or accounting services	Exempt
Tag molding, wire displays, power panels, compressors, ballasts, 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 as of April 2007)	Taxable
Telephone answering services	Taxable
Trash removal, shredding services, cleaning services, plant watering and care	Exempt
Utilities including but not limited to electricity, gas and water	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable

The taxability of sales of tangible personal property and labor services by Jewelry industries is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

Sales by Jewelry Industries

Sales of jewelry including custom made jewelry	Taxable
Sales of jewels, coins, collectables, commemoratives and similar items.	Taxable
Sales of precious metals (e.g. bullion)	Taxable
The above mentioned items are taxable even though purchased as an investment	
Items purchased that are delivered or shipped to an address in Kansas, whether delivered by company car or shipped by UPS, Fed Ex or by the United States Postal Service.	Taxable
Items purchased that are delivered or shipped to an address outside of Kansas, whether delivered by company car or shipped by UPS, Fed Ex or by the United States Postal Service. The seller must obtain and maintain a signed delivery receipt as evidence of such delivery (see KAR 92-19-29). Without such evidence, the sale could be held taxable.	Exempt from Kansas Tax
Jewelry repair	Taxable