

Video Tape and Disc Rental

The taxability of purchases of tangible personal property and labor services by Video Tape and Disc Rental 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.

Purchases by Video Tape and Disc Rental Stores

Advertising in newspapers, radio, television, etc.	Exempt
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons stickers, pens and candy	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
Disk repair equipment and cleaners	Taxable
DVD/VHS cases	Exempt
DVD/VHS players and gaming systems to be rented or sold	Exempt
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
Items for resale such as food, soda, etc	Exempt
Janitorial supplies such as vacuums, carpet cleaners, rags, toiletries, etc.	Taxable
Labor services on original construction of new building or facility	Exempt
Laptop and desktop computers, copiers, printers, fax machines, calculators, label makers, and other similar equipment	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Linen services	Taxable
Newspaper and magazine subscriptions	Taxable
Office supplies, such as, paper, pens, pencils, labels, calculators, etc	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Pest control materials and supplies	Taxable
Plumbing and other repair services	Taxable
Popcorn equipment, butter dispensers, hot dog grills, pretzel warmer, griddles, hot plates	Taxable
Printed materials production and distribution (such as direct mail items)	Taxable
Professional services such as legal or accounting services	Exempt
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Repair and remodeling labor services to existing real estate	Taxable
Security cameras and other security equipment	Taxable
Software and software upgrades and labor services to modify, alter, update or maintain software	Taxable
Sound equipment, amplifiers, movie screens, stage curtains, props, houselights, dimmers	Taxable
Tag molding, wire displays, power panels, compressors, ballasts, etc.	Taxable
Tangible property to be given away or donated	Taxable
Tapes, disks and games to be rented or sold	Exempt
Telephone answering services	Taxable
Televisions and DVD/Tape players for store use	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 Video Tape and Disc Rental providers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

Sales by Video Tape and Disc Rental Stores

Food, snacks, candy and drinks	Taxable
--------------------------------	---------

Video Tape and Disc Rental

	Exempt when sold Tax applies to purchases when redeemed
Gift certificates	
Membership and promotional fees	Exempt
Rental of DVDs, VHS, Video Games, Video players and Gaming Systems or of any tangible personal property.	Taxable
Repair of scratched CD's and DVD's	Taxable
Sales of tangible personal property such as DVDs, Tapes, Video Games, Video players, Gaming Systems, T-shirts, mugs, souvenirs, etc	Taxable
