

## Weight Control Services

**The taxability of purchases of tangible personal property and labor services by Weight Control Services 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 Weight Control Services***

Educational materials, posters, literature	Taxable
Office supplies such as paper, pens, pencils, labels, etc	Taxable
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
Items purchased for resale including but not limited to food, cookbooks, scales, measuring cups and spoons, calorie counters, exercise mats, etc	Exempt
Software and 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	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Advertising in newspapers, radio, television, etc.	Exempt
Security cameras and other security equipment	Taxable
Promotional items distributed free of charge including but not limited to: calendars, mugs and items of clothing	Taxable
Promotional items purchased for resale (tax collected and remitted upon sale by the weight control service).	Exempt
Freight or delivery charges on items purchased to resell or rent.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	Taxable
Plumbing and other repair services	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons, stickers, pens and candy	Taxable
Pest control materials and supplies	Taxable
Janitorial supplies such as vacuums, carpet cleaners, rags, toiletries, etc.	Taxable
Trash removal, shredding services, cleaning services, plant watering and care	Exempt
Utilities including but not limited to electricity, gas and water	Taxable
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, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Professional services such as legal or accounting services	Exempt
Telephone answering services	Taxable
	Taxable <b>Note:</b> Donations to exempt entities are not taxable after April 2007
Tangible property to be given away or donated.	
Printed materials production and distribution (such as direct mail items).	Taxable

**The taxability of sales of tangible personal property and admissions by Weight Control Services is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.**

### ***Sales by Weight Control Services***

Sales of tangible personal property including but not limited to food, calorie counters, scales, measuring cups and spoons, cookbooks, etc.	Taxable
Individual registration and weekly meeting fees that include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.	Taxable
Individual registration and weekly meeting fees that <b>do not</b> include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.	Exempt
Vitamins and dietary supplements.	Taxable
Group membership fees that include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.	Taxable
Group membership fees that <b>do not</b> include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.	Exempt