

**Service**

**FTAs Taxation of Services**  
Kansas

**Tax Rate**

**Notes**

- Retail Sales Tax Rate

6.30%

Rate decreases to 5.7% effective July 1, 2013

Sn. Assmnt & Tax  
3-7-12

Attachment # 4

001 - Soil prep, custom balling, other ag services

E

002 - Veterinary services (both large and small animal)

E

003 - Horse boarding and training (no race horses)

E

004 - Pet grooming

6.3

005 - Landscaping services (including lawn care)

6.3

006 - Metal, non-metal and coal mining services

E

007 - Seismograph & Geophysical Services

E

008 - Oil Field Services

6.3

009 - Typesetting service, platemaking for the print trade

6.3

010 - Gross Income of Construction Contractors

6.3

011 - Carpentry, painting, plumbing and similar trades

6.3

012 - Construction service (grading, excavating, etc.)

E

013 - Water well drilling

6.3

014 - Income from intrastate transportation of persons

E

015 - Hotel, transit (incl. air city) buses

E

016 - Income from taxi operations

E

017 - Intrastate courier service

E

018 - Interstate air courier (billed in-state)

E

019 - Automotive storage

E

020 - Food storage

E

021 - Fu storage

E

022 - Household goods storage

E

023 - Mini storage

E

024 - Cold storage

E

025 - Marina Service (docking, storage, cleaning, repair)

6.3

026 - Marine towing service (incl. tugboats)

E

027 - Travel agent services

E

028 - Packing and crating

6.3

029 - Interstate telephone & telegraph

6.3

030 - Interstate telephone & telegraph

6.3

031 - Cellular telephone services

6.3

032 - Electricity

6.3

033 - Water

6.3

034 - Natural gas

6.3

Service	Tax Rate	Notes
001 - Sewer and refuse, industrial	E	
007 - Intrastate telephone & telegraph	6.3	
038 - Interstate telephone & telegraph	6.3	
039 - Cellular telephone services	6.3	
040 - Electricity	E	Local sales tax applies. Exempt from state tax.
041 - Water	E	
042 - Natural gas	E	Local sales tax applies. Exempt from state tax.
043 - Other fuel (including heating oil)	E	Local sales tax applies. Exempt from state tax.
044 - Sewer and refuse, residential	E	
045 - Service charges of banking institutions	E	
046 - Insurance services	E	
047 - Investment counseling	E	
048 - Loan broker fees	E	
049 - Property sales agents (real estate or personal)	E	
050 - Real estate management fees (rental agents)	E	
051 - Real estate title abstract services	E	
052 - Ticker tape reporting (financial reporting)	E	
053 - Barber shops and beauty parlors	E	
054 - Carpet and upholstery cleaning	E	
055 - Dairing services	E	
056 - Debt counseling	E	
057 - Diaper services	6.3	
058 - Income from funeral services	6.3	Sales tax only on the sale/rental of tangible personal property. Funeral services exempt.
059 - Fishing and hunting guide services	E	
060 - Garment services (altering & repairing)	6.3	
061 - Gift and pack ssg. wrapping service	6.3	
062 - Health clubs, tanning parlors, reducing salons	6.3	
063 - Laundry and dry cleaning services, coin-op	E	Local sales tax applies. Exempt from state tax.
064 - Laundry and dry cleaning services, non-coin op	6.3	
065 - Massage services	E	
066 - 900 Number services	E	
067 - Personal instructor (dance, golf, tennis, etc.)	E	
068 - Shoe repair	6.3	
069 - Swimming pool cleaning & maintenance	6.3	Repairs and repair expenses at a residence, cleaning, etc.
070 - Tax return preparation	E	
071 - Tuxedo rental	6.3	
072 - Water softening and conditioning	6.3	
Billboards	E	
Radio & television, national advertising	E	
Radio & television, local advertising	E	

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Service	Tax Rate	Notes
Newspaper	E	
Magazine	E	
078 - Advertising agency fees (not ad placement)	E	
079 - Amnored caluse services	E	
080 - Bail bond fees	E	
081 - Check & debt collection	E	
082 - Commercial art and graphic design.	E	
083 - Commercial linen supply	6.3	
084 - Credit information, credit bureaus	E	
085 - Employment agencies	E	
086 - Interior design and decorating	E	Labor services or applying or installing tangible personal property is taxable on existing commercial property. Exempt if original construction or at a residence.
087 - Maintenance and editorial services	E	Leasing is exempt if tangible personal property is taxable
088 - Lobbying and consulting	E	
089 - Marketing	E	
090 - Packing and crating	6.3	
091 - Exterminating (includes termite services)	6.3	
092 - Photocopying services	6.3	
093 - Photo finishing	6.3	
094 - Printing	6.3	
095 - Private investigation (detective) services	E	
096 - Process server fees	E	
097 - Public relations management consulting	E	
098 - Secretarial and court reporting services	E	
099 - Security services	E	
100 - Sign construction and installation	6.3	residence.
101 - Telephone answering service	6.3	
102 - Telephone answering service	6.3	
103 - Temporary help agencies	E	
104 - Test laboratories (excluding medical)	E	
105 - Tire recapping and repairing	6.3	
106 - Window cleaning	E	
107 - Software - package of canned program	6.3	
108 - Software - modifications to canned program	6.3	
109 - Software - custom programs - material	E	
110 - Software - custom programs - professional serv.	E	
111 - Internet Service Provider's Dialup	E	
112 - Internet Service Providers-DSL or other broadband	E	
Information Services	E	
Data processing services	E	

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Service	Tax Rate	Notes
116 - Online Data processing services New	E	
117 - Software - Downloaded New	6.3	
118 - Books - Downloaded New	E	
119 - Music - Downloaded New	E	
120 - Movies/Digital Video - Downloaded New	E	
121 - Other Electronic Goods - Downloaded New	E	
122 - Automotive washing and waxing.	6.3	
123 - Automotive road service and towing services	6.3	towing taxable if performed in conjunction with repair services
124 - Auto service, except repairs, incl. painting & lube	6.3	
125 - Parking lots & garages	E	
126 - Automotive rustproofing & undercoating.	6.3	
127 - Part mutual racing events	E	
128 - Amusement park admission & rides	6.3	
129 - Billiard parlors	6.3	
130 - Bowling alleys	6.3	
131 - Cable TV services	6.3	
132 - Direct Satellite TV	6.3	State tax only - no local sales tax
133 - Games and halls - admission and games	6.3	
134 - Coin operated video games	6.3	
135 - Admission to school and college sports events	6.3	
136 - Membership fees in private clubs.	6.3	
137 - Admission to cultural events	6.3	
138 - Pinball and other mechanical amusements	6.3	
139 - Admission to professional sports events	6.3	
140 - Rental of films and tapes by theaters	E	
141 - Rental of video tapes for home viewing	6.3	
142 - Accounting and bookkeeping	E	
143 - Auditeds	E	
144 - Attorneys	E	
145 - Dentists	E	
146 - Engineers	E	
147 - Land surveying	E	
148 - Medical test laboratories	E	
149 - Nursing services out of hospital	E	
150 - Physicians	E	
151 - Personal property, short term (generally)	6.3	
152 - Personal property, long term (generally)	6.3	
154 - Bulldozers, draglines and const. mach., long term	6.3	

156 - Short term automobile rental	6.3	
157 - Long term automobile lease	6.3	
158 - Limousine service (with driver)	E	
159 - Aircraft rental to individual pilots, short term	6.3	
160 - Aircraft rental to individual pilots, long term	6.3	
161 - Chartered flights (with pilot)	E	
162 - Hotels, motels, lodging houses	6.3	
163 - Trailer parks - overnight	E	
164 - Custom fabrication labor	6.3	
165 - Repair material, generally	6.3	
166 - Repair labor, generally	6.3	
167 - Labor charges on repair of aircraft	E	
168 - Labor charges - repairs to interstate vessels	E	Repair parts exempt for interstate common carriers only.
169 - Labor charges - repairs to inland state vessels	6.3	
170 - Labor - repairs to commercial fishing vessels	6.3	Tangible personal property exempt for interstate common carriers only, services are taxable.
171 - Labor charges on repairs to railroad rolling stock	E	
172 - Labor charges on repairs to motor vehicles	6.3	
173 - Labor on radio/TV repairs of far broadcast equip.	6.3	
174 - Labor charges - repairs other tangible property	6.3	
175 - Labor - repairs of remodeling of real property	6.3	
176 - Labor charges on repairs delivered under warranty	E	If sales tax was paid on warranty.
177 - Service contracts sold at the time of sale of MPP	6.3	
178 - Installation charges by persons selling property	6.3	
179 - Installation charges - other than seller of goods	6.3	
180 - Custom processing (on customers property)	6.3	
181 - Custom linear sandstranding, drilling and wrapping	6.3	
182 - Taxidermy	6.3	
183 - Welding labor (fabrication and repair)	6.3	Sales tax on the service or installing and applying except when in connection with the original construction of a building or facility or in remodeling a residence. Sales tax on the service of repairing, servicing, altering or maintaining tangible property.
184 - Other Services-not listed	6.3	
185 - Other Services-not listed (2)		

Tax Rate: E - Exempt from Tax, T - taxable at various unspecified rates, or a number indicates percentage tax rate applicable.  
Notes: Indicates a footnote clarifying the response is available. If note does not load, try reloading the page.

Source: Federation of Tax Administrators, 2007 Survey of Service Taxation.

Code	Service Description	Rate	Effective Date	Notes
C	Retail Sales Tax Rate	6.30%	Rate decreases to 5.7% effective July 1, 2013	
001	Soil prep, custom plowing, other ag. services	E		
002	Veterinary services (both large and small animal)	E		
003	Horse boarding and training (not race horses)	E		
004	Pet grooming	5.3		
005	Lawn care services (including lawn care)	5.3		
006	Metal, non-metal and coal mining services	E		
007	Seismograph & Geophysical Services	E		
008	Oil Field Services	5.3		Labor services of installing or applying tangible personal property on original construction of a well are exempt.
009	Typewriting service, plate making for the print trade	5.3		
010	Gross Income of Construction Contractors	5.3		Labor services of installing or applying tangible personal property on original construction of a building or facility are exempt, as are services to remodel a residence. Labor services of installing or applying tangible personal property on existing commercial property are subject to tax.
011	Carpentry, painting, plumbing and similar trades	5.3		Labor services of installing or applying tangible personal property on original construction of a building or facility are exempt, as are services to remodel a residence. Labor services of installing or applying tangible personal property on existing commercial property are subject to tax.
012	Construction service (grading, excavating, etc.)	E		
013	Water well drilling	5.3		Labor services of installing or applying tangible personal property on original construction of a building or facility are exempt, as are services to remodel a residence. Labor services of installing or applying tangible personal property on existing commercial property are subject to tax.
014	Income from intrastate transportation of persons	E		
015	Local bus, trolley, trolley bus	E		
016	Income from taxi operations	E		
017	Intrastate courier service	E		
018	Interstate air courier (billed in-state)	E		
019	Automotive storage	E		
020	Food storage	E		
021	Fur storage	E		
022	Household goods storage	E		
023	Mail storage	E		
024	Cold storage	E		
025	Marine Service (docking, storage, cleaning, repair)	5.3		Taxable if boat towed and repaired; exempt if towing only.
026	Marine towing service (incl. tugboats)	E		
027	Travel agent services	E		
028	Packing and crating	5.3		
029	Intrastate telephone & telegraph	5.3		
030	Interstate telephone & telegraph	5.3		
031	Local telephone services	5.3		
032	Electricity	5.3		
033	Natural gas	5.3		

Service	Tax Rate	Notes
036 - Sewer and refuse, industrial	E	
037 - Intrastate telephone & telegraph	5.3	
038 - Interstate telephone & telegraph	5.3	
039 - Cellular telephone services	5.3	
040 - Electricity	E	Local sales tax applies. Exempt from state tax.
041 - Water	E	
042 - Natural gas	E	Local sales tax applies. Exempt from state tax.
043 - Other fuel (including heating oil)	E	Local sales tax applies. Exempt from state tax.
044 - Sewer and refuse, residential	E	
045 - Service charges of banking institutions	E	
046 - Insurance services	E	
047 - Investment counseling	E	
048 - Loan broker fees	E	
049 - Property sales agents (real estate or personal)	E	
050 - Real estate management fees (rental agents)	E	
051 - Real estate title abstract services	E	
052 - Ticker tape reporting (financial reporting)	E	
053 - Barber shops and beauty parlors	E	
054 - Carpet and upholstery cleaning	E	
055 - Dating services	E	
056 - Debt counseling	E	
057 - Debt service	5.3	
058 - Income from funeral services	5.3	Sales tax only on the sale/rental of tangible personal property. Funeral services exempt.
059 - Fishing and hunting guide services	E	
060 - Garment services (altering & repairing)	5.3	
061 - Gift and package wrapping service	5.3	
062 - Health clubs, tanning parlors, reducing salons	5.3	
063 - Laundry and dry cleaning services, coin op	5.3	coin operated laundries exempt.
064 - Laundry and dry cleaning services, non-coin op	5.3	
065 - Massage services	E	
066 - 900 Number services	E	
067 - Personal instruction (dance, golf, tennis, etc)	5.3	
068 - Shoe repair	5.3	
069 - Swimming pool cleaning & maintenance	5.3	Maintenance and retail sale of a pool or of a swimming, diving or other water sports equipment.
070 - Tax return preparation	E	
071 - Truck and rental	5.3	
072 - Water softening and conditioning	5.3	
073 - Billboards	E	
074 - Radio & television, national advertising	E	
075 - Radio & television, local advertising	E	

Service	Tax Rate	Notes
076 - Newspaper	E	
077 - Magazine	E	
078 - Advertising agency fees (not ad placement)	E	
079 - Armored car services	E	
080 - Bail bond fees	E	
081 - Check & draft collection	E	
082 - Commercial art and graphic design.	E	
083 - Commercial linen supply	5.3	
084 - Credit information, credit bureaus	E	
085 - Employment agencies	E	
086 - Interior design and decorating	E	Labor services of applying or installing tangible personal property is taxable on existing commercial property. Exempt if original construction or at a residence.
087 - Maintenance and janitorial services	E	cleaning exempt from tangible personal property is taxable
088 - Lobbying and consulting	E	
089 - Mail sorting	E	
090 - Packing and crating	5.3	
091 - Remanufacturing (includes repair services)	5.3	
092 - Photocopying services	5.3	
093 - Photo finishing	5.3	
094 - Printing	5.3	
095 - Telephone location (detective) services	E	
096 - Process server fees	E	
097 - Public relations management consulting	E	
098 - Secretarial and court reporting services	E	
099 - Security services	E	
100 - Sign construction and installation	5.3	residence.
101 - Tele marketing services on contract	E	
102 - Telephone answering service	5.3	
103 - Temporary help agencies	E	
104 - Test laboratories (excluding medical)	E	
105 - Tire repairing and repairing	5.3	
106 - Window cleaning	E	
107 - Software - package or canned program	5.3	
108 - Software - modifications to canned program	5.3	
109 - Software - custom programs - material	E	
110 - Software - custom programs - professional serv.	E	
111 - Internet Service Providers Dialup	E	
112 - Internet Service Providers-DSL or other broadband	E	
Information services	E	
Data processing services	E	



116 - Online Data processing services New	E	
117 - Software - Downloaded New	5.3	
118 - Books - Downloaded New	E	
119 - Music - Downloaded New	E	
120 - Movies/Digital Video - Downloaded New	E	
121 - Other Electronic Goods - Downloaded New	E	
122 - Automotive washing and waxing.	5.3	
123 - Automotive road service and towing services	5.3	towing & road service performed in conjunction with repair services
124 - Auto service, except repairs, incl. painting & lube	5.3	
125 - Parking lots & garages	E	
126 - Automotive rustproofing & undercoating.	5.3	
127 - Particular machine events	5.3	
128 - Amusement park admission & rides	5.3	
129 - Billiard parlors	5.3	
130 - Bowling alleys	5.3	
131 - Cable TV service	5.3	
132 - Direct Satellite TV	5.3	State tax only - no local sales tax
133 - Circuses and fairs - admission and games	5.3	
134 - Coin operated video games	5.3	
135 - Admission to school and college sports events	5.3	
136 - Membership fees in private clubs.	5.3	
137 - Admission to cultural events	5.3	
138 - Pinball and other mechanical amusements	5.3	
139 - Admission to professional sports events	5.3	
140 - Rental of films and tapes by theaters	E	
141 - Rental of videotapes for home viewing	5.3	
142 - Accounting and bookkeeping	E	
143 - Architects	E	
144 - Attorneys	E	
145 - Dentists	E	
146 - Engineers	E	
147 - Land surveying	E	
148 - Medical test laboratories	E	
149 - Nursing services out of hospital	E	
150 - Physicians	E	
151 - Personal property, short term (generally)	5.3	
152 - Personal property, long term (generally)	5.3	
153 - Bulldozers, draglines and const. mach., short term	5.3	
154 - Bulldozers, draglines and const. mach., long term	5.3	

150	Rental of hand tools to licensed contractors	5.3	
150	Short term automobile rental	5.3	
157	Long term automobile lease	5.3	
158	Limousine service (with driver)	E	
159	Aircraft rental to individual pilots, short term	5.3	
160	Aircraft rental to individual pilots, long term	5.3	
161	Chartered flights (with pilot)	E	
162	Hotels, motels, lodging houses	5.3	
163	Trailer parks, overnight	E	
164	Custom fabrication labor	5.3	
165	Repair material generally	5.3	
166	Repair labor, generally	5.3	
167	Labor charges on repair of aircraft	E	
168	Labor charges - repairs to interstate vessels	E	Repair parts exempt for interstate common carriers only.
169	Labor charges - repairs to interstate vessels	5.3	
170	Labor - repairs to commercial fishing vessels	5.3	Tangible personal property exempt for interstate common carriers only, services are taxable.
171	Labor charges on repairs to rail road rolling stock	E	
172	Labor charges on repairs to motor vehicles	5.3	
173	Labor on radio/TV repairs, other electronic equip.	5.3	
174	Labor charges - repairs other tangible property	5.3	
175	Labor - repairs of remodeling of real property	5.3	
176	Labor charges on repairs delivered under warranty	E	If sales tax was paid on warranty.
177	Service charges sold at the time of sale of tips	5.3	
178	Installation charges by persons selling property	5.3	
179	Installation charges other than seller of goods	5.3	
180	Custom processing (on customers property)	5.3	
181	Custom meal station repair, cleaning and wrapping	5.3	
182	Taxidermy	5.3	
183	Welding labor (fabrication and repair)	5.3	Sales tax on the service of installing and applying except when in connection with the original construction of a building or facility or in remodeling a residence. Sales tax on the service of repairing, servicing, altering or maintaining tangible property.
184	Other Services-not listed	5.3	
185	Other Services-not listed		

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Source: Federation of Tax Administrators, 2007 Survey of Service Taxation.