

Kansas Sales Tax Responsibility

Quick Facts Sheet

This is a short summary for student organizations regarding their responsibility for remitting Sales Tax to the Department of Revenue. For more detailed information please visit our website at www.ksu.edu/osas or pick up additional information from our office on the ground floor of the K-State Student Union. For specific information regarding your organization please contact the Kansas Department of Revenue via their website at <http://www.ksrevenue.org/> or by phone at 785-368-8222.

Does our organization have to pay State Sales Tax?

Kansas sales tax law traditionally requires governmental units, nonprofits and other organizations to collect sales tax when they are competing with private enterprise by making retail sales, regardless of how the proceeds of the retail sales are used. When a school or educational institution, school club or organization is selling tangible personal property at retail, or furnishing any of the taxable services enumerated in the law, or is providing entertainment to the ultimate user or consumer, it must collect and remit the applicable state and local sales tax from its customers.

So what do I have to do?

Kansas retailers are required by law to collect the full amount of sales tax due on each sale to the final user or consumer and remit it on a regular basis to the Kansas Department of Revenue.

For every sale of merchandise or taxable services, a Kansas retailer must either collect the total amount of sales tax due or obtain documentation as to why a particular sale is exempt. For more information about selling to exempt entities please read pages 7 and 26 of [Publication 1560](#), Tax Guide for Schools and Educational Institutions. When added to the purchase price of taxable goods or services, the sales tax is a debt from the consumer to the retailer. As such, the sales tax is recoverable by the retailer from the customer in the same manner as any other debt. Kansas consumers are likewise obligated to pay the full amount of sales or use tax due on all taxable purchases.

Registration

To register, go to Kansas Department of Revenue web site at www.ksrevenue.org and click on "Your Business." If you select "Business Registration Online," you will complete the application, receive your account number and print your registration certificate before leaving the site. Otherwise, select "Business Registration" to obtain [Publication KS-1216](#), "Kansas Business Tax Application Booklet," and the application, [Form CR-16](#). This publication is also available from the Kansas Department of Revenue forms request line or office. You may complete a paper application process by mail, by fax, or in person. Please contact the Tax Assistance office with any questions about the registration process.

What is Taxable

The following is a representative but not all-inclusive list of the types of sales by schools and educational institutions which are generally subject to sales tax. The examples illustrate the three general categories of taxable transactions:

1. Retail sale, rental or lease of tangible personal property;
2. Providing taxable services; and
3. Sale of admissions to any place providing amusement, entertainment or recreation.

Examples

- Activity tickets
- Admissions (tickets) to school events, including carnivals, concerts, dances, movies, plays, special events, etc.
- Bake sales, doughnuts
- Books, workbooks and manuals (obsolete & others)
- Car washes
- Clothing - T-shirts, etc.
- Concession sales
- Corsages, flowers and plants
- Magazine subscriptions
- Meals (if open to the general public)
- Printing and duplicating charges
- Reproduction of printed materials
- School supplies (pencils, paper, notebooks)
- School supply kits
- Shop & art projects
- Repair of tangible personal property
- More examples are available at: www.ksu.edu/osas

Filing Frequencies & Due Dates

How often you report and pay sales tax is based on the annual amount of tax due; the greater the tax liability, the more frequent the returns must be filed. Returns are due the 25th of the month following the end of the filing period. A chart of the filing frequencies and due dates for reporting Retailers' Sales Tax is in Publication KS-1510, Kansas Sales and Compensating Use Tax.