Kansas Retailer's Sales Tax Exemptions

Item	Taxable	Exempt	Comments
Activity Tickets	X		
Admission to Sports Events	X		
Advertising (sale of ads in Yearbook and School Newspaper)		X	Sale of advertising space is exempt – but sale of yearbooks is taxable.
American Field Service Club	X		
Bake Sales	X		
Band Club/Choir Club/Honor Choir/ Vocal Club	X		
Banquets (teacher or students)	X		Receipts are exempt if banquet is held at an outside restaurant which charges the tax.
Book Rentals		X	Sales of books are taxable – rental fees are not
Book Sales	X		
Building Rental		X	
Business Professionals of America		X	
Campus Pride Club	X		
Candy, popcorn, ice cream, flowers, jewelry, cheese, doughnuts, sausage, balloons, tote bags, etc.	X		
Car Wash	X		
Cheerleader Club	X		
Class Clubs (Art, Music, Science, Language Clubs, History, Technology, Computer Lab, English, Industrial Arts, Foreign Language, Environmental, Rodeo, Library, Chess)	X		
Class Clubs (Sophomore, Junior, Senior)	X		
Community Against Destructive Decisions – CADD (community group)	X		
Concession Stands (dances, etc.)	X		
Discount Cards	X		See footnote on page 3
Distributive Education Clubs of America (DECA)		X	
Donations		X	
Drill Team	X		
Entry Fees for participation in sports games or recreational activities		X	As per K.S.A. 79-3603(m)
Family, Career and Community Leaders of America/Home Economics (FCCLA) (formerly Future Homemakers of America)		X	
Fees (Art, Science, Industrial Arts, etc.)		X	Any fee which includes sale of tangible property should report applicable percentage of fee representing tangible property as taxable.
Fellowship of Christian Athletes	X		

Kansas Retailer's Sales Tax Exemptions

Item	Taxable	Exempt	Comments
Forensics Club	X		
Future Business Leaders of America		X	
Future Farmers of America		X	
Graduation Items (announcements, cards, rings, etc.)	X		
Health Occupations Students of America		X	
Health Supplies	X		
History Day Club	X		
Kansas Association for Youth--KAY	X		
Letterman Club	X		
Lock Rentals (separate from locker)	X		
Lyceum Tickets	X		
Meals		X	Occasional sale acceptable. **NOT** open to public
Meals	X		**IF** open to public
Motel/Hotel accommodations purchased and paid directly from Board or District Funds		X	
Motor Vehicle Parking Charge		X	
Multicultural Club	X		
Musical Festival Club	X		
Musical Instrument Rental	X		
National Forensics League	X		
National Honor Society	X		
Newspaper Club	X		
Parties (bowling, roller skating, etc.)		X	Only if paid for directly by school and not resold to students.
Party Food Items (in-school and elsewhere)		X	Only if paid for directly by school. If not, sales tax will apply.
Pep Club	X		
Periodicals and Newspapers	X		School newspaper/periodical sales are taxable; sale of advertising is exempt
Pictures (school)	X		
Projects (Art, Home Ec., Industrial Arts, etc.)	X		
Reimbursement for lost or destroyed books, equipment, school property	X		
Renaissance (academic reward system for students)	X		
Sale (isolated or occasional) of School Property		X	
Scholars Bowl	X		
School Dance Tickets (includes out-of-school guests)	X		

Kansas Retailer's Sales Tax Exemptions

Item	Taxable	Exempt	Comments
SkillsUSA - Vocational Industrial Clubs of America (VICA)		X	
Sporting Goods, T-shirts, Shoes, Sports Equipment, etc.	X		
Student Council	X		
Students Against Drunk Drivers/Alcohol-Drug Prevention	X		
Supplies (pencils, notebooks, etc.)	X		
Technology Students Association		X	
Teens as Teachers	X		
Tickets (admissions) for performances by out-of-school performers or in-school organizations, i.e., plays, musicals, concerts, special events and movies, in-school or elsewhere	X		
Towel Rentals	X		
Uniforms	X		
Vending Machine Sales	X		
Yearbook	X		Yearbook sales are taxable; sale of advertising space is exempt

NOTE: "**Discount cards**" sold by clubs or organizations are taxable for all clubs and organizations, including the exempt clubs. The reason is that the exempt clubs are only exempt for selling products and materials, but a discount card would not fall within the exemption.

Another helpful reference is the **SALES TAX GUIDE FOR SCHOOLS** (a 40-page publication provided by the Kansas Department of Revenue) online: http://www.ksrevenue.org/pdf/forms/pub1560.pdf#xml

Sales Tax Guide for Schools is designed to assist schools, educational institutions, student organizations, PTAs, booster clubs and retailers in understanding how Kansas sales and use taxes apply to the varied activities of an elementary or secondary school, college, technical school or university. It uses common school situations to illustrate the sales and purchases by schools that are taxable and how to properly claim the exemptions available. Information about tax reporting, other taxes applicable to schools and your departmental resources are also included.

Use this guide as a supplement to the department's basic sales tax guides: Publication KS-1510, *Kansas Sales and Compensating Use Tax*, and Publication KS-1520, *Kansas Exemption Certificates*. These guides are available on our web site.

This document was updated by staff of the Kansas Department of Revenue in October 2009.