

## Landscaping / Nurseries / Lawn & Tree Care

The taxability of sales and purchases of tangible personal property and labor services by Landscaping / Nurseries / Lawn & Tree Care businesses are summarized below. This list is not all-inclusive.

### **Purchases by Landscaping / Nurseries / Lawn & Tree Care Businesses:**

Kansas sales or compensating use tax applies to those purchases identified or designated as taxable in the chart below. Landscaping contracts are improvements to real property and are treated as construction contracts for Kansas sales tax purposes. The applicable Kansas sales or Kansas consumers' use tax must be paid to the vendor or accrued and remitted directly to the Kansas Department of Revenue. Purchases from Kansas vendors may be reported using the retailers sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Kansas consumers compensating use tax return.

### **Purchases for use**

Materials for landscaping contracts such as shrubs, trees, flowers, seed and sod, rock, sand, soil, decking, edging, water gardens and sprinkler systems.	Taxable
Equipment and tools used in the course of business, purchased or leased, such as rakes, shovels, hoses, tractors, mowers, tillers, leaf blowers, weed whackers, snow blowers, trailers, sprayers and wheelbarrows.	Taxable
Herbicides, pesticides and fertilizers purchased for use in a taxable service.	Exempt
Repairs and maintenance to existing buildings, and existing covered structures.	Taxable
Tangible property to be given away or donated. (Items that are given away or donated to a <b>tax exempt entity are not</b> subject to sales tax as of April 2007)	Taxable
Uniforms, shop apparel, coats, hardhats, gloves etc.	Taxable
Educational materials, posters, maps or other literature	Taxable
Motor vehicle fuel (gas & diesel) purchased for off road use when purchased without paying the motor fuel excise tax. This includes fuel for which the motor fuel tax (road tax) has been refunded to you.	Taxable
Motor vehicles and accessories	Taxable
Maintenance/repair of motor vehicles and accessories including lifts and other mechanical equipment	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
Printed materials production and distribution (such as direct mail items)	Taxable
Security systems monitoring service	Exempt
Canned Software and software upgrades and labor services to modify, alter, update or maintain software.	Taxable
Custom software, custom software upgrades and labor services to modify, alter, update or maintain customized software. <i>"Custom" software = software developed for a single end user.</i>	Exempt
Newspaper and magazine subscriptions	Taxable
Advertising in newspapers, radio, television, etc.	Exempt
Security cameras and other security equipment purchased	Taxable
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Plumbing, wiring, cabinets and other installation and 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	Taxable
Utilities including but not limited to electricity, gas and water	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, forklifts, 4 wheelers, tractors, computers, 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
Business cards, office supplies, paper, toner cartridges, etc.	Taxable

## Landscaping / Nurseries / Lawn & Tree Care

The taxability of sales of tangible personal property and labor services by Landscaping / Nurseries /Lawn & Tree Care businesses is summarized below. This list is not all inclusive. The applicable sales tax must be collected unless the purchaser provides a valid exemption certificate\*.

### Sales by Landscaping / Nurseries / Lawn & Tree Care Businesses

Lawn mowing & trimming, snow shoveling & plowing and applying ice-melt or sand to driveways, sidewalks or parking lots.	Exempt
Aerating, dethatching, tilling, plowing & soil preparation and raking (including power raking).	Exempt
Tree, bush and shrub stump removal, trimming & pruning and stump grinding.	Exempt
Soil analysis testing, back-flow testing and hauling away brush and debris.	Exempt
Sales of items such as shrubbery, plants, sod, trees, bushes, flowers, chemicals, fertilizers, garden materials, etc <i>without installation</i> .	Taxable
Labor services for installing or applying tangible personal property performed on commercial-remodel jobs.	Taxable
Fees charged for applying herbicides, pesticides or fertilizers in, on or around homes, businesses or commercial property.	Taxable
Labor services on <b>original construction</b> of new building or facility.	Exempt
Lease or rental of tangible personal property.	Taxable

\* Sales/rentals to exempt entities with proper exemption certificates provided are exempt from sales tax. Ensure the exemption certificates are retained to substantiate all non taxed transactions.

Note: Kansas tax applies to the "gross receipts" from the sale of taxable goods or services in Kansas. Gross receipts include any amounts collected from the customer including any charges billed for freight, delivery or special handling.

Please refer to EDU-30 at [www.ksrevenue.org](http://www.ksrevenue.org) for more information on sales tax guidelines for landscapers.