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Kansas Department of Revenue (KDOR) Tax Tips for Kansas Event Vendors

"Sale" means any transfer, exchange or barter in any manner or by any means whatsoever for a consideration and includes all sales made by any person, whether principal, proprietor, agent, servant or employee. **[Subsection (z) of K.S.A. 41-102]**

"Admissions" – entry or fee charged to any place providing amusement, entertainment, or recreation **is taxable. Pub KS-1510 page 3**

ALL sales are taxable unless specifically exempted by law. **Pub KS-1510 or KSA 79-3606.**

Bracket Cards can be requested by going to <https://www.ksrevenue.org/bracketcards.html>

Sales Tax Registration is mandatory once you have sold 4 times per year in Kansas using the Special Events Packet. Register online at <https://www.ksrevenue.org/>.

"Gross Sales" means total sales of tangible personal property, services and admissions less sales tax collected. **Pub KS-1510 pages 11 & 12.**

"Bartering" is taxable in Kansas the selling price, which must be added to gross sales, is the total consideration given in any transaction whether in the form of money, rights, property, promise or anything of value or by exchange or barter. **Regulation Number 92-19-46.**

"Delivery Fees" Charges to the customer for handling and delivery that are not separately stated on the invoice or bill of sale are taxable. **Notice 23-02 The term "delivery charges" is defined in K.S.A. 79-3602(j)**

"Credit Card Fees" – when the retailer increases the selling price of goods or services to compensate for credit-card charges the credit card company will later deduct from the payment it forwards to the retailer's account, the increase is part of the selling price of the goods or services and subject to sales tax. **KAR 92-19-3a (e) (1).**

"Merchandise Consumed" means items taken out of inventory for personal use, for a gift, to be used for customer samples any property removed from inventory and used by you that was purchased without tax. **KS Pub-1510 page 15.**

"Expenses" are **NOT** deductible on the sales tax return. Expenses such as cost of goods sold, booth rental, travel expense, and etc. are **NOT** deductible on the sales tax return. These items are deductible on the income tax return. **KS Pub-1510 Page 18.**

"Allowable Deductions" generally sales tax exempt purchases, usually requiring a tax exemption certificate secured from the buyer. **KS Pub-1510 pages 17 & 18**

ALL amounts collected as sales tax must be remitted to the KDOR. If too much tax is collected, it must be refunded to the customer or remitted to the state. The vendor must never retain even 1 cent of sales tax collected. **Pub KS-1510 page 11.**

"Under-collection of sales tax" the vendor is responsible for paying under collected sales tax. The vendor is 100% responsible for collecting and remitting the correct amount of sales tax to the correct jurisdiction. The vendor may be held personally liable for any unpaid tax balance regardless of business structure. **Pub KS-1510 page 27.**

Kansas has over 900 taxing jurisdictions. It is imperative the vendor identify the correct jurisdiction code and tax percentage assigned to the jurisdiction in which they are selling and collect and remit accordingly. **Pub KS-1510 pages 3, 14 & 22. Sales tax address tax rate locator - <https://www.ksrevenue.org/streamline.html>.**

"Sales Tax Registration Certificate" must be posted in public view wherever and whenever sales are made. **Pub KS-1510 page 11.**

"Event Sales Tax Packet" tax registration number is **NOT** your sales tax number, it is owned by the KDOR and is **NOT** eligible for vendor use in making tax exempt purchases. **Retailers' Sales Tax Registration Event Certificate.**

"KS Pub-1510" – Kansas Department of Revenue Sales Tax and Compensating Use Tax Guide. www.ksrevenue.org.