

Catering Services and Mobile Food Services - FACT SHEET

Purchases by Catering Services and Mobile Food Services

The taxability of purchases of tangible personal property and labor services by Mobile Food Services and Catering Services is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.

Heat lamps, beverage dispensers, food serving baskets, platters, serving trays, soup warmers, punch bowls, chafers, towable grills, delivery bags, hot food tables, steam table pans, plates, china flatware and food transporters.	Taxable
Appliances and kitchen equipment including but not limited to: air-conditioners, microwaves, televisions, water heaters, ovens, stoves, refrigerators and freezers, coffee makers, mixers, sinks and dishwashers, pots, pans, mixing bowls, exhaust hoods, food processors.	Taxable
Menus, ashtrays, candles, candleholders, condiment dispensers.	Taxable
Cloth tablecloths, cloth napkins, uniforms, pictures, plants, decorations	Taxable
Office equipment and supplies including but not limited to: computers, fax machines, writing utensils, post it notes, envelopes, copy paper, signs and office forms.	Taxable
Restroom and janitorial supplies, mops, brooms.	Taxable
Dishes, glassware, barware, silverware, cookware and napkin dispensers.	Taxable
Cash registers, register tapes, customer tickets.	Taxable
Complimentary items such as toothpicks, balloons, matches, candy, peanuts, popcorn, activity materials for children, etc. not associated with the sale of food.	Taxable
Items used such as wax paper, stretch wrap, foil, paper towels, dish soap, cleaning materials, garbage bags, charcoal, etc.	Taxable
Purchase or lease of real estate, Insurance.	Exempt
Repair and remodeling labor services to existing real estate	Taxable
Labor services on original construction of new building or facility.	Exempt
Labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, stoves, ovens, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, stoves, ovens, security equipment, etc.	Taxable
Utilities (electricity, gas, water, heat) used for lighting, air conditioning, heating, cleaning, etc.	Taxable
Utilities (electricity, gas) used for cooking; water served to customers as water, coffee, tea, soup, etc.	Exempt
Food and drink items purchased to be resold to the customer including condiments such as salt, pepper and mustard.	Exempt
Rented items by caterer or mobile food service provider such as; tableware, glasses, tables, chairs, stoves, refrigerators, cooking utensils and other items to prepare meals.	Taxable
Disposable items given to the customer as part of the sale, including but not limited to: drinking straws, paper plates, paper cups, paper napkins, disposable tableware, paper bibs.	Exempt
Disposable items that the consumer will not take title to such as; disposable tablecloths and paper towels used in food preparation and clean up.	Taxable
Food served without charge to employees whose duties are related to the furnishing of meals to the public.	Exempt
Trash services and cleaning services.	Exempt
Vehicles used to transport such as: cars, vans, trailers and trucks.	Taxable
Professional services such as accounting or legal services.	Exempt

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Sales by Catering Services and Mobile Food Services

The taxability of sales of tangible property and labor services by Mobile Food Services and Catering Services is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

The general rule is that a sales tax is assessed upon the gross receipts received from the sale of food, meals, drinks and labor services (including tips) connected to the catering.

Sales of meals or drinks, including meals sold to employees at full or reduced price.	Taxable
Admission or cover charges.	Taxable
Mandatory gratuity (tip) charges.	Taxable
Giftcertificates.	Exempt
Tips that are freely given by customers.	Exempt
Vending machine sales.	Taxable
Food sold to another restaurant for resale.	Exempt
Charges for party room rental.	Exempt
Sales of alcoholic beverages that are subject to the 10% Drink Tax.	Exempt
Sales of 3.2 Beer.	Taxable

Sales to the federal government, state or political subdivisions, churches or other exempt entities if paid **directly** by funds belonging to the exempt entity. In order to qualify for the exemption, the caterer must maintain a copy of the bill to the exempt entity and proof that payment was made by the exempt entity (copy of voucher, check or credit card).

Exempt

(Consult Publication KS-1540, Kansas Business Taxes for Hotels and Restaurants, for more information - www.ksrevenue.org)