

Tanning Salon Fact Sheet

The taxability of sales and purchases of tangible personal property and labor services by Tanning Salons are summarized below. This list is not all-inclusive.

Purchases by Tanning Salons:

Kansas sales or compensating use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Kansas sales or Kansas consumers' compensating 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	Taxable or Exempt
Tanning/Sun beds, canopies, spray or "mystic" tanning booths, leg, face tanning units, teeth whitening systems, LED lasers, infrared/wellness pods/bodywraps.	Taxable
Parts and labor services for repairing, servicing, altering or maintaining above listed equipment.	Taxable
Supplies used/consumed in providing the exempt services such as: sanitizing solutions, re-usable towels, shower caps, disposable wipes, hand soap, hand sanitizer, membership cards, appointment books, sanitizing tanks, pillows, robes, stereo equipment and protective eyewear.	Taxable
Items purchased for the sole purpose of reselling to customers, including but not limited to: tanning lotions, oils, creams, body stickers, shoes, body jewelry, dietary supplements and skin care products	Exempt
Complimentary items such as bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, and candy.	Taxable
Promotional items, including but not limited to, calendars, mugs, pens and items of clothing.	Taxable
Equipment included, but not limited to, motor vehicles, hydraulic equipment, dollies, ladders, batteries and chargers, fans, etc, including the charges for repair and/or maintaining said equipment.	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers and security equipment.	Taxable
Exterior building or parking lot signage, including charges for parts and labor for repairs and maintenance.	Taxable
Furniture and fixtures, including but not limited to, desks, lights, tables, chairs, plants, planters, artwork and signs.	Taxable
Labor services for repairs, maintenance and remodeling of existing commercial buildings or facilities including parking lots and signage.	Taxable
Labor services for original construction of a new building or facility.	Exempt
Laptop and desktop computers, copiers, printers, fax machines, calculators, telephones and other similar equipment.	Taxable
Lease or rental of any tangible personal property such as copiers, fax machines, equipment, or vehicles.	Taxable
Security cameras, mirrors, security tags, tag detachers, countertop deactivators, all other security equipment.	Taxable
Security systems monitoring service.	Exempt
Shelving, display racks, checkout counters, credit card readers, storage cabinets, display cases, bar code scanners, cash registers, cash register supplies, bins, boxes, etc.	Taxable
Advertising as in newspapers, radio, or television.	Exempt
Break room supplies such as microwaves, refrigerators, tables, chairs, and paper products.	Taxable
Canned software, software upgrades and labor services to modify, alter, update or maintain software.	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software. "Customized" software is software developed for a single end user.	Exempt
Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.	Taxable
Cleaning services (except when applying products such as wax, scotch guard, etc), plant watering and care.	Exempt
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, and toiletries.	Taxable
Linen services.	Taxable

Purchases continued	Taxable or Exempt
Merchandise purchased for resale or rental to customers, including freight or delivery charges.	Exempt
Merchandise withdrawn from resale inventory for store use or consumption (including for use during instructional classes).	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, ink, toner and ribbon cartridges.	Taxable
Pest control materials and supplies.	Taxable
Printed materials provided to a newspaper or other publication to be included as an insert in the newspaper or publication that is to be sold at retail.	Exempt
Printed materials such as catalogs and flyers distributed directly to customers at the store or mailed directly to customers or prospective customers through mailing or delivery service.	Taxable
Professional services such as legal or accounting services.	Exempt
Reference books and materials, newspaper and magazine subscriptions, forms, printed matter (including promotional brochures, etc.), business cards, notepads, etc.	Taxable
Replacement parts for tanning equipment such as acrylics, bulbs, lamps and ballasts.	Taxable
Signs, banners or posters purchased from an outside printer, or the costs of all materials if produced by the store.	Taxable
Software or databases accessed via the internet and not installed on owned or leased computers or servers.	Exempt
Tangible personal property to be given away or donated (Items that are given away or donated to a tax exempt entity are not subject to sales tax).	Taxable
Trash removal, shredding services.	Exempt
Utilities (electricity) used to power tanning beds, tanning lights, etc.	Exempt
Utilities (electricity, gas, water, heat) used for lighting, air conditioning, heating, cleaning, etc.	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers and security equipment.	Taxable
Subscriber charges to access radio or TV programming.	Taxable

Sales by Tanning Salons:	
*Sales/rentals to 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 amounts collected from the customer such as charges billed for freight, delivery or special handling.	
The taxability of sales of tangible personal property and labor services by (Your Industry) is summarized below. <u>This list is not all inclusive.</u>	
Sales	Taxable or Exempt
All fees charged for the use of UV/light and spray tanning services, teeth whitening services, spa treatments including memberships and packages.	Exempt
Gift Certificates.	Exempt
Tangible personal property purchased exempt for the purpose of resale, including but not limited to: lotions, oils, creams, shoes, food, beverages, skin care products, body jewelry, body wraps, teeth whitening products, pillows, protective eyewear, tanning machines, teeth whitening kits, and dietary supplements.	Taxable