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Sales tax does not apply to Kansas guided and non-guided hunt fees

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TOPEKA – Kansas hunting guides and non-guided hunt fees are not subject to state sales tax, the Kansas Department of Revenue determined on Friday.

“This decision will help Kansas hunting guides keep their prices competitive and encourage more people to take advantage of Kansas’ outdoor hunting and fishing opportunities,” said Revenue Secretary Nick Jordan. “Gov. Sam Brownback is promoting our state’s world-class outdoor tourism opportunities, and this will keep these activities more affordable.”

There had been a question for a number of years about whether hunting guide fees should be considered a taxable charge for participation in sporting or recreational activity or a charge for a nontaxable service.

The ruling also determined that game birds purchased by a controlled shooting area operator from a bird breeder for release at a controlled shooting area would be considered a retail sale and the retail sales tax would apply to the transaction.