

Information Guide

Identifying Information: Fitness Centers Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Fitness Centers Self-Audit Fact Sheet
Keywords:
Approval Date: 07/06/2006

Body:

KANSAS DEPARTMENT OF REVENUE
AUDIT SERVICES
FITNESS CENTERS SELF-AUDIT FACT SHEET

FITNESS CENTERS	
Sales by Fitness Centers:	
Membership fees	Taxable
Initiation fee	Taxable
Guest fees	Taxable
Food and drinks	Taxable
Deodorant, hairspray and body mist	Taxable
Tanning	Exempt
Personal trainers	Exempt
Child care services	Exempt
Purchases by Fitness Centers:	
Fitness equipment	Taxable
Fitness equipment repairs	Taxable
Replacement parts for fitness equipment	Taxable
Complementary food, drinks, clothing, prizes, etc	Taxable
office equipment and supplies including but not limited to: stereo equipment, computers, fax machines, writing utensils, posters, weight information devices, music, janitorial supplies and forms.	Taxable
Books and magazine subscriptions	Taxable
Purchase of items to be resold including but not limited to: food, drinks and clothing.	Exempt