

Motion Picture/Drive In Movies/Theater Companies/Dinner Theaters

Purchases by Motion Picture/Drive In Movies/Theater Companies/Dinner Theaters

The taxability of purchases of tangible personal property and labor services by Motion Picture, Drive In Movies, Theater Companies and Dinner Theaters 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.

Kitchen equipment and supplies	Taxable
Booth and projection equipment including but not limited to tape splicers, frame counters, lamp bulbs, lenses, film cleaner, projector oil, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
The lease, rental, or license of films, audiotapes, videotapes and electronic media for public exhibition at motion picture theaters.	Exempt
Sound equipment, amplifiers, movie screens, stage curtains, props, houselights, dimmers	Taxable
Box office intercoms, crowd control stanchions, ticket counters	Taxable
Popcorn equipment, butter dispensers, hot dog grills, pretzel warmer, griddles, hot plates	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, balloons stickers, pens and candy	Taxable
Advertising in newspapers, radio, television, etc.	Exempt
Newspaper and magazine subscriptions	Taxable
Trash removal, shredding services, cleaning services, plant watering and care	Exempt
Utilities including but not limited to electricity, gas and water	Taxable
Electricity for movie projection devices (with utility study)	Exempt
Professional services such as legal or accounting services	Exempt
Linen services	Taxable
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment	Taxable
Printed materials production and distribution (such as direct mail items)	Taxable
Software and 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 = software developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Trash service, cleaning services	Exempt
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Tangible property to be given away or donated	Taxable
Security cameras and other security equipment	Taxable
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Plumbing and other repair services	Taxable
Repair and remodeling labor services to existing real estate	Taxable
Pest control materials and supplies	Taxable
Janitorial supplies	Taxable
Labor services on original construction of new building or facility	Exempt
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Items for resale such as food, soda, etc	Exempt
Telephone answering services	Taxable

Sales by Motion Picture/Drive In Movies/Theater Companies/Dinner Theaters

The taxability of sales of tangible personal property and labor services by Motion Picture, Drive In Movies, Theater Companies and Dinner Theaters is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.

Gift certificates	Exempt
Admission or cover charges	Taxable
Tips that are freely given by customers	Exempt
Vending machine sales and other concessions	Taxable
Coat checking charges	Exempt
Sales of meals or drinks, including meals sold to employees at full or reduced prices	Taxable
Sales of tangible personal property such as T-shirts, mugs, souvenirs, etc	Taxable
Programs sold at events	Taxable
Mandatory tips	Taxable