

Pest Control Services Taxability Information Guide

The taxability of sales and purchases of tangible personal property and labor services by Pest Control Service Providers are summarized below. This list is not all-inclusive.

Purchases by Pest Control Service Businesses:

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' 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. If the applicable Kansas consumers use tax rate for your location is higher than the tax you paid to another state, you must remit the difference.

Purchases	Statute/ Regulation	Taxable or Exempt
Application equipment such as sprayers, dusters, fogging, hoses, and foamers including repair and maintenance.	KSA 79-3603(a), (q)	Taxable
Safety equipment including personal protective equipment such as face masks, respirators, gloves, helmets, goggles, ear protection, boots, and coveralls.	KSA 79-3603(a)	Taxable
Chemicals purchased for resale.	KSA 79-3602(jj)	Exempt
Traps, ultraviolet (UV) flashlight traps, bait and bait stations, pest control systems for resale.	KSA 79-3602(jj)	Exempt
Reusable traps.	KSA 79-3603(a)	Taxable
Uniforms, shop apparel, coats, and first aid supplies.	KSA 79-3603(a)	Taxable
Signs, banners or posters purchased from an outside printer, or the costs of all materials if produced by a store, including educational materials.	KSA 79-3603(a), KAR 92-19-18a	Taxable
Motor vehicle fuel (gas & diesel) purchased for off road use when purchased without paying the motor fuel excise tax. This includes fuel for which the motor fuel tax (road tax) has been refunded to you.	KSA 79-3606(a), KAR 92-19-57	Taxable
Equipment included, but not limited to, motor vehicles, hydraulic equipment, dollies, ladders, lifts, batteries and chargers, fans, including the charges for repair and/or maintaining said equipment.	KSA 79-3603(a), (o), (q)	Taxable
Advertising in newspapers, radio, television, etc.	KSA 79-3606(nn)	Exempt
Canned Software and software upgrades and labor services to modify, alter, update or maintain software.	KSA 79-3603(s), KSA 79-3602(cc)	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.	No Imposition	Exempt
Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment including repairs and maintenance.	KSA 79-3603(a), (q)	Taxable
Office supplies such as clipboards, pens, pencils	KSA 79-3603(a)	
Lease or rental of any tangible personal property such as copiers, fax machines, equipment, or vehicles.	KSA 79-3603(a)	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	KSA 79-3603(r), KAR 92-19-62	Taxable
Complimentary items such as bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks, and candy.	KSA 79-3603(a), KAR 92-19-16a	Taxable
Furniture and fixtures, including but not limited to: desks, lights, tables, chairs, shelving, plants, planters, artwork, and signs.	KSA 79-3603(a)	Taxable
Janitorial supplies such as vacuums, carpet cleaners, sweepers, scrubbers, floor waxers, rags, toiletries, and snow and ice removal products.	KSA 79-3603(a)	Taxable
Labor services on original construction of new building or facility.	KSA 79-3603(p)	Exempt
Repairs and maintenance to existing buildings, and existing covered structures (not part of original construction).	KSA 79-3603(p)	Taxable
Exterior building or parking lot signage, including charges for parts and labor for repairs and maintenance.	KSA 79-3603(a), (p), (q), KAR 92-19-18a	Taxable
Floor mat rental.	KSA 79-3603(h)	Taxable
Laundry, dry cleaning pressing services for uniforms, etc.	KSA 79-3603(i)	Taxable
Plumbing, wiring, cabinets and other installation and repair services (not associated with original construction).	KSA 79-3603(a), (p), (q)	Taxable
Printed materials such as catalogs and flyers mailed directly to customers or prospective customers through mailing or delivery service.	KSA 79-3603(a), KSA 79-3672, KSA 79-3602(j) & (i)	Taxable
Promotional items including but not limited to: calendars, mugs and items of clothing.	KSA 79-3603(a) 92-19-16 (a)	Taxable
Reference books and materials, newspaper and magazine subscriptions, forms, printed matter (including promotional brochures, etc.), business cards, notepads, etc.	KSA 79-3603(a)	Taxable
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.)	KSA 79-3603(a), KAR 92-19-16a	Taxable
Security cameras and other security equipment purchased, repaired, and maintained.	KSA 79-3603(a), (q)	Taxable
Security systems monitoring service	non-enumerated service	Exempt
Utilities including but not limited to electricity, gas and water	KSA 79-3603(c)	Taxable
Trash removal, shredding services, cleaning services, plant watering and care.	non-enumerated	Exempt
Professional services such as legal or accounting services	non-enumerated	Exempt
Telephone answering services	KSA 79-3603(t)	Taxable

Sales by Pest Control Businesses

The taxability of sales of tangible personal property and labor services by Pest Control Service businesses is summarized below. This list is not all inclusive. The applicable sales tax must be collected unless the purchaser provides a valid exemption certificate.

Sales	Statute/ Regulation	Taxable or Exempt
Real estate inspection only (no product application.)	<i>non-enumerated</i>	Exempt
Pre-treatment for termites applied to structures including original construction.	KSA 79-3603(p)	Taxable
Application of pesticides to residential and commercial sites including original construction.	KSA 79-3603(p)	Taxable
Warranty, service or maintenance contracts for inspections and chemical applications.	KAR 92-19-62	Taxable
Pest control memberships/subscriptions.	KAR 92-19-62	Taxable
Sales of traps, ultraviolet (UV) flashlight traps, bait and bait stations, pest control systems.	KSA 79-3603(a)	Taxable
Trapping and wildlife removal.	<i>non-enumerated</i>	Exempt
Pest control services to an exempt entity. Exempt Entity Certificate required.	KSA 79-3606	Exempt

* *Kansas only taxes services that are enumerated in K.S.A. 79-3603.*

Links to Statute(s), Regulation(s), Memorandum(s):

http://www.ksrevisor.org/statutes/chapters/ch79/079_036_0002.html

KSA 79-3602

http://www.ksrevisor.org/statutes/chapters/ch79/079_036_0003.html

KSA 79-3603

http://www.ksrevisor.org/statutes/chapters/ch79/079_036_0006.html

KSA 79-3606

[Kansas Secretary of State - KAR Regulations \(ks.gov\)](http://ks.gov)

[MEMORANDUM \(ksrevenue.gov\)](http://ksrevenue.gov)

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For more information visit KDOR's Policy Information Library: <http://rvpolicy.kdor.ks.gov/>