**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-027** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Services and fees charged to customers at hotels and motels.** |
| **Keywords:** |  |
| **Approval Date:** | **05/25/2000** |

**Body:**

Office of Policy & Research

May 25, 2000

XXXXXXXXXXX
XXXXXXXXXXX
XXXXXXXXXXX
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XXXXXXXXXXX

Re: Kansas Sales Tax

Dear XXXXXXXXX:

Your correspondence of May 1, 2000 has been referred to me for response. Thank you for your inquiry.

By your letter you ask whether a number of services you provide, and fees you charge, to customers at your hotel or motel are subject to Kansas sales tax. In response to your inquiry, please find enclosed a listing of services frequently provided to, and charges frequently imposed on, hotel and motel customers, and information regarding the tax treatment of them. I believe all of the items presented in your letter are addressed in the enclosure.

I trust this information is of assistance. If I can be of further service, please feel free to contact me.

Sincerely,

Jim Weisgerber
Attorney
Tax Specialist

JW:jw

Enclosure: Hotels / Usually Taxable – Usually Exempt

Hotels/Usually Taxable - Usually Exempt

Amusement activities fees Taxable Sales Tax K.S.A. 79-3603(m)

Banquet and meeting room user fees Exempt K.A.R. 92-19-24

Beverage sales (Alcohol) Taxable Sales and/or K.S.A. 79-3603(a)
Liquor Tax K.S.A. 41-2701
K.S.A. 41-102

Car rental charges Taxable Sales Tax K.S.A. 79-3603(h)

Catering Taxable Sales Tax K.S.A. 79-3603(d)
K.A.R. 92-19-69

Cleaning or damage fee Taxable Sales Tax K.S.A. 79-3603(g)

Commissions
(Paid to hotel by other vendors on premises) Exempt [Income Tax]

Equipment rental / usage
Office Equipment
Fax machine usage charges Exempt
Internet access Exempt
Photocopy charges Taxable Sales Tax K.S.A. 79-3603(a)
Printer rental Taxable Sales Tax K.S.A. 79-3603(a)
Other
Video games Taxable Sales Tax K.S.A. 79-3603(a)
VCR Taxable Sales Tax K.S.A. 79-3603(a)

Food sales, restaurant and room service charges Taxable Sales Tax K.S.A. 79-3603(d)

Guest laundry / valet service fees Taxable Sales Tax K.S.A. 79-3603(i)
K.A.R. 92-19-24(g)

Guest room rental Taxable Sales Tax K.S.A. 79-3603(g)
K.A.R. 92-19-24
Transient Guest Tax K.S.A. 12-1693

Health club privilege fee Taxable Sales Tax K.S.A. 79-3603(m)

In-room pay per view television charges Taxable Sales Tax K.A.R. 92-19-24(e)

Lock Out Fee Taxable Sales Tax K.S.A. 79-3603(g)

Lost Key Fee Taxable Sales Tax K.S.A. 79-3603(g)

Mandatory gratuities Taxable Sales Tax K.S.A. 79-3603(a)

Massages Exempt

No-show revenue (Room rental guarantees or deposits) Taxable Sales Tax K.S.A. 79-3603(g)
K.A.R. 92-19-24
Transient Guest Tax K.S.A. 12-1693

Parking charges Exempt

Photocopy charges Taxable Sales Tax K.S.A. 79-3603(a)

Returned check fees Exempt

Roll-away bed fee Taxable Sales Tax K.S.A. 79-3603(g)

Safe or security box charges Exempt

Shuttle or transportation fee Exempt

Telephone charges:
Hotel charge for local calls Taxable Sales Tax K.S.A. 79-3603(b)
Hotel charge for intrastate calls Taxable Sales Tax K.S.A. 79-3603(b)
Hotel charge for interstate calls Taxable Sales Tax K.S.A. 79-3603(b)

Vending machines:
Placement fees/Commissions Exempt
Sales Taxable Sales Tax K.S.A. 79-3603(f)

**Date Composed: 05/24/2000 Date Modified: 10/11/2001**