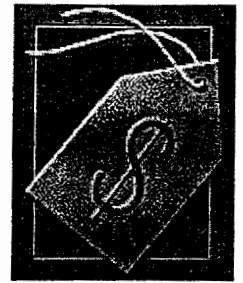


# Kansas Retailer's Sales Tax Exemptions



Item	Taxable	Exempt	Comments
Activity Tickets	x		
Admission to Sports Events	x		
American Field Service Club	x		
Bake Sales	x		
Band Club/Choir Club/Honor Choir/Vocal Club	x		
Banquets (teacher or students)	x		Receipts are exempt if banquet is held at an outside restaurant which charges the tax.
Book Rentals		x	Sales of books are taxable – rental fees are not
Book Sales	x		
Building Rental		x	
Business Professionals of America		x	
Campus Pride Club	x		
Candy, popcorn, ice cream, flowers, jewelry, cheese, doughnuts, sausage, balloons, tote bags, etc.	x		
Car Wash	x		
Cheerleader Club	x		
Class Clubs (Art, Music, Science, Language Clubs, History, Technology, Computer Lab, English, Industrial Arts, Foreign Language, Environmental, Rodeo, Library, Chess)	x		
Class Clubs (Sophomore, Junior, Senior)	x		
Community Against Destructive Decisions – CADD (community group)	x		
Concession Stands (dances, etc.)	x		
Distributive Education Clubs of America (DECA)		x	
Donations		x	
Drill Team	x		
Entry Fees for participation in sports games or recreational activities		x	As per K.S.A. 79-3603(m)
Family, Career and Community Leaders of America/Home Economics (FCCLA) (formerly Future Homemakers of America)		x	
Fees (Art, Science, Industrial Arts, etc.)		x	Any fee which includes sale of tangible property should report applicable percentage of fee representing tangible property as taxable.
Fellowship of Christian Athletes	x		
Forensics Club	x		
Future Business Leaders of America		x	
Future Farmers of America		x	
Graduation Gown Rentals	x		
Graduation Items (announcements, cards, rings, etc.)	x		
Health Occupations Students of America		x	
Health Supplies	x		
History Day Club	x		
Kansas Association for Youth--KAY	x		
Letterman Club	x		
Lock Rentals (separate from locker)	x		
Lyceum Tickets	x		

Kansas Retailer's Sales Tax Exemptions

(over)

# Kansas Retailer's Sales Tax Exemptions

Item	Taxable	Exempt	Comments
Meals		x	Occasional sale acceptable. <b>NOT</b> open to public
Meals	x		IF open to public
Motel/Hotel accommodations purchased and paid directly from Board or District Funds		x	
Motor Vehicle Parking Charge		x	
Multicultural Club	x		
Musical Festival Club	x		
Musical Instrument Rental	x		
National Forensics League	x		
National Honor Society	x		
Newspaper Club	x		
Parties (bowling, roller skating, etc.)		x	Only if paid directly by school and not resold to students.
Party Food Items (in-school and elsewhere)	x		
Pep Club	x		
Periodicals and Newspapers	x		
Pictures (school)	x		
Projects (Art, Home Ec., Industrial Arts, etc.)	x		
Reimbursement for lost or destroyed books, equipment, school property		x	Limited to elementary and secondary schools.
Renaissance (academic reward system for students)	x		
Sale (isolated or occasional) of School Property		x	
Scholars Bowl	x		
School Dance Tickets (includes out-of-school guests)	x		
SkillsUSA - Vocational Industrial Clubs of America (VICA)		x	
Sporting Goods, T-shirts, Shoes, Sports Equipment, etc.	x		
Student Council	x		
Students Against Drunk Drivers/Alcohol-Drug Prevention	x		
Supplies (pencils, notebooks, etc.)	x		
Technology Students Association		x	
Teens as Teachers	x		
Tickets (admissions) for performances by out-of-school performers or in-school organizations, i.e., plays, musicals, concerts, special events and movies, in-school or elsewhere	x		
Towel Rentals	x		
Uniforms	x		
Vending Machine Sales	x		
Yearbook	x		



**NOTE:** "Discount cards" sold by clubs or organizations are taxable for all clubs and organizations, including the exempt clubs. The reason is that the exempt clubs are only exempt for selling products and materials, but a discount card would not fall within the exemption.