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| Mark A. Burghart, Secretary |  | Laura Kelly, Governor  |

**Kansas Department of Revenue (KDOR) Tax Tips Food Trucks and Mobile Sellers**

**"Sale"** means any transfer, exchange or barter in any manner or by any means whatsoever for a consideration and includes all sales made by any person, whether principal, proprietor, agent, servant or employee. ***[Subsection (z) of K.S.A. 41-102]***

**“ALL sales”** are taxable unless specifically exempted by law. ***Pub KS-1510 or KSA 79-3606.***

**“Rental”** The **retail sale, rental**, or **lease** of **tangible personal property**, in Kansas is taxable. ***Pub KS-1510 page 3.***

**“Delivery Fees”** Charges to the customer for handling and delivery are taxable. The sales tax is due whether the charge is included in the sales price, stated separately, or billed separately. ***Pub KS-1510 page 14.***

**“Gross Sales”** means total sales of tangible personal property, taxable services, rental of tangible personal property and admissions *less sales tax collected*. ***Pub KS-1510 pages 11 & 12.***

 **“Credit Card Fees”** – when the retailer increases the selling price of goods or services to compensate for credit-card charges the credit card company will later deduct from the payment it forwards to the retailer’s account, the increase is part of the selling price of the goods or services and subject to sales tax. ***KAR 92-19-3a (e) (1).***

**“Bartering”** is taxable. The selling price, which must be added to gross sales, is the total consideration given in any transaction whether in the form of money, rights, property, promise or anything of value or by exchange or barter. ***Regulation Number 92-19-46.***

**“NAICS Code”** is the business type identifier, for Food Trucks is 722330 = Mobile Food Services. ***Pub KS 1500 page 9.***

**“Fixed vs Non-Fixed Filer”** A non-fixed filer can file in multiple jurisdictions while a fixed filer in one jurisdiction only. All food trucks and mobile vendors must register as non-fixed filers. [**https://www.ksrevenue.org/specialsalesevents.html**](https://www.ksrevenue.org/specialsalesevents.html)

**Kansas has over 900 taxing jurisdictions**. It is imperative mobile vendor identify the correct jurisdiction code and tax percentage assigned to the jurisdiction in which they are selling and collect and remit accordingly. ***Pub KS-1510 pages 3, 14 & 22. Sales tax address tax rate locator -*** <https://www.ksrevenue.org/atrl.html>***.***

**“Merchandise Consumed”** means items taken out of inventory for personal use, for a gift, to be used for customer samples any property removed from inventory and used by you that was purchased without tax. ***KS Pub-1510 page 15.***

**“Expenses”** are **NOT** deductible on a sales tax return. Items such as cost of goods sold, booth rental, travel expense, are **NOT** deductible on the sales tax return. These items are deductible on the income tax return. ***KS Pub-1510 Page 18.***

**“Allowable Deductions”** are generally sales tax exempt purchases, requiring a tax exemption certificate secured from the buyer. **KS Pub-1510 pages 17 & 18**

**ALL** amounts collected as sales tax must be remitted to the KDOR. If too much tax is collected, it must be refunded to the customer or remitted to the state. The vendor must never retain even 1 cent of sales tax collected. ***Pub KS-1510 page 11.***

**“Under-collection of sales tax”** The vendor is responsible for paying under-collected sales tax. The vendor is 100% responsible for collecting and remitting the correct amount of sales tax to the correct jurisdiction. The vendor may be held personally liable for any unpaid tax balance regardless of business structure. ***Pub KS-1510 page 27.***

**“Sales Tax Registration Certificate”** must be posted in public view wherever & whenever sales are made***. Pub***

***KS-1510 page 11.***

**“Pub KS-1510”** – Kansas Department of Revenue Sales Tax and Compensating Use Tax Guide. [www.ksrevenue.org](http://www.ksrevenue.org).

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