

Meat Lockers, Meat Processing and Butcher Shops

Taxability Information Guide

The taxability of sales and purchases of tangible personal property and labor services by Meat Lockers, Meat Processing and Butcher Shops are summarized below. This list is not all-inclusive.

Purchases by Meat Lockers and Meat Processing Businesses:

Kansas Retailers' Sales or Consumers' 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. Untaxed purchases from Kansas vendors may be reported using the retailers sales tax return. Untaxed 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
Equipment used in processing such as meat grinders, slicers, bandsaws, cutting tables, knives, thermometers, smokers, curing chambers, sausage stuffer machine, hamburger press, mixers	KSA 79-3603(a)	Taxable
Storage and display items such as walk-in coolers, freezers, display cases, shelving, storage bins. Including containers, tubs, and supplies for business use and not resale.	KSA 79-3603(a)	Taxable
Items used for sales and packaging such as scales, vacuum sealers, POS system, labeling machines.	KSA 79-3603(a)	Taxable
Items purchased that become an ingredient or component part of the finished product including seasonings, spices, butcher paper, plastic, tape, labels, containers, wrappers, plastic bags, meat absorbent pads.	KSA 79-3606(m)	Exempt
Equipment used in cleaning such as handwashing stations, towels, sterilization units, sinks.	KSA 79-3603(a)	Taxable
Safety equipment including personal protective equipment such as anti-slip mats, face masks, gloves, aprons, goggles, ear protection, boots, hairnets and coveralls.	KSA 79-3603(a)	Taxable
Purchases of agricultural products including animals, meat, fowl, poultry, dairy for resale.	KSA 79-3602(jj)	Exempt
Advertising services including Internet, newspapers, radio, television, etc.	KSA 79-3606(nn)	Exempt
Canned (Prewritten) Software and software upgrades and labor services to modify, alter, update or maintain software. This includes electronically delivered software (downloaded).	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.	non-enumerated *	Exempt
Cloud based software that is not downloaded.	non-enumerated *	Exempt
Laptop and desktop computers, copiers, printers, fax machines, calculators, memory cards, external hard drives, and other similar equipment including repairs and maintenance.	KSA 79-3603(a), (q)	Taxable
Office supplies such as usb drives, pens, pencils	KSA 79-3603(a)	Taxable
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, candy and product samples. (taxable at cost)	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
Rentals such as floor mats, uniforms, linens.	KSA 79-3603(h)	Taxable
Laundry, dry cleaning, pressing services for uniforms, towels, linens, 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 material (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 *	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

Delivery charges that are separately stated on the invoice, bill of sale or similar document given to the purchaser. Effective 07/01/2023		79-3602(II)(3)(F)	Exempt
---	--	-------------------	--------

Sales by Meat Lockers, Meat Processing and Butcher Shops

The taxability of sales of tangible personal property and labor services by Meat Lockers, Meat Processing and Butcher Shops is summarized below. This list is not all inclusive.

Sales	Statute/ Regulation	Taxable or Exempt
Custom processing when the animal is delivered or furnished by a customer that owns the animal and such meat or poultry is for use or consumption by such customer. (effective 07/01/2024)	KSA 79-3606 (rrrr)	Exempt
Custom processing when the animal is not delivered or furnished by a customer that owns the animal and the meat or poultry is for use or consumption by such customer.	KSA 79-3603(q)	Taxable
Food and Food Ingredients- taxed at the reduced or zero state rate, local taxes apply. Food and food ingredients means substances for ingestion or chewing by humans and are consumed for their taste or nutritional value. Examples include but are not limited to raw or semi-prepared meats that require further cooking, prepared items made by a manufacturer, produce, cheese, bottle/canned soft drinks, other foods sold by weight or volume.	KSA 79-3603(a)	Taxable
Prepared Foods- taxed at the full state rate, local taxes apply. Prepared foods include ready-to-eat foods that are sold heated; store prepared items consisting of two or more food or food ingredients; food sold with utensils provided by the seller. Examples include but are not limited to store-made beef jerky, store-made sauces, store-made marinades and spices, self-serve fountain drinks, party trays, and sandwiches.	KSA 79-3603(a)	Taxable
Sales of tangible property such as knives, shirts, hats, pet treats.	KSA 79-3603(a)	Taxable
Delivery charges that are separately stated on the invoice, bill of sale or similar document given to the purchaser. Effective 07/01/2023	79-3602(II)(3)(F)	Exempt

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

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

- [79-3602](#)
- [79-3603](#)
- [79-3606](#)

For more information regarding Kansas Food Sales Tax Reduction go to:

[Publication 1223](#)

For more information visit KDOR's Policy Information Library:

<https://www.ksrevenue.gov/prpil.html>