

Notice

Notice Number: Sales of Christmas trees
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Sales of Christmas trees
Keywords:
Effective Date: 12/11/1972

Body:

TO: Kansas Christmas Tree Association Members

FROM: Gary G. Naughton

SUBJECT: Kansas Retail Sales Tax

It has recently come to our attention that producers of Christmas trees are liable for collection of the Kansas retail sales tax on all trees sold direct to the final consumer.

A common misinterpretation of the sales law is that items produced and sold on the farm are not subject to this law. Although some commodities may be exempt, Christmas trees and landscaping trees are not exempt unless sold wholesale to the dealer for ultimate resale to the consumer.

If you are engaged in the retail sale of trees or plan to be so engaged in the future please write to:

The Department of Revenue
Sales Tax Division
State Office Building
Topeka, KS 66612

Request an application for a sales tax registration certificate and a copy of the Retailer's Sales Tax Act. This is a "must" for those of you operating "choose and cut" plantations.

Date Composed: 10/06/1997 **Date Modified:** 10/10/2001

[Return to KSA Listing](#)