

Notice

Notice Number: 91-01
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Herbicides
Keywords:
Effective Date: 07/01/1991

Body:

NOTICE #91-1

TO: All County Noxious Weed Departments, Coops, Farm Suppliers, etc.

FROM: KANSAS DEPARTMENT OF REVENUE

RE: Retail sales of herbicides.

The Kansas Department of Revenue has been asked whether the retail sales of weed herbicides to farmers and ranchers, would be subject to the Kansas retailers' sales tax.

K.S.A. 79-3603(a) imposes a sales tax; "at the rate of 4.25% upon the gross receipts received from the sale of tangible personal property at retail within this state." Therefore, unless specifically exempt, all sales of tangible personal property at retail in this state are subject to the Kansas retailers' sales tax.

K.S.A. 79-3606(n) exempts from sales tax; "all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, irrigation and in providing such services."

The Director of Taxation has determined that retail sales of weed herbicides which are sprayed or applied to crops, crop land, pasture grass and/or range land grass used for grazing commercial livestock, are exempt from sales tax pursuant to K.S.A. 79-3606(n). Additionally, the service of applying such weed herbicides is also exempt pursuant to K.S.A. 79-3606(n). These sales and services are deemed to be consumed in the production of crops or livestock.

Retail sales of any type of herbicide used in any other manner than that described above are subject to sales tax.

Additional questions regarding this notice should be directed to the Kansas Department of Revenue, Tax Policy Group, Docking State Office Building, Topeka, Kansas 66625-0001 or call (913) 296-5476.

Dated: July, 1991

Date Composed: 10/02/1997 Date Modified: 10/10/2001

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