

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-15. Undertakers and funeral directors.

Each funeral director who charges a lump sum for a funeral service that covers the total funeral charge, including services and tangible personal property, is required to collect, report, and remit sales tax on 50% of the entire amount charged for each funeral including embalming, casket, and usual services. When a funeral director charges separately for the sale of tangible personal property and for required services, the sales tax shall be collected only on an amount equal to the retail sales price of the tangible personal property if charges for tangible personal property are segregated from those for services rendered on the invoice furnished to the purchaser.

Cash advanced by the funeral director for the purchase of a cemetery lot or grave, associated cemetery expenses, remuneration to the minister and choir, use of the church, and press notices shall not be subject to sales tax.

Each funeral director shall collect and remit four percent on the full retail price of the sale of vaults, clothing, flowers and other special merchandise. Sales of hearses, furniture, instruments, and other equipment to a funeral director are taxable.

Each funeral director shall not collect and remit sales tax on a charge for embalming services when the services are not a part of a regular funeral service. Sales to a funeral director of embalming fluid and other material used in an embalming service are taxable.

When articles of personal property are ordered by the family from a merchant to be delivered to the funeral home, the merchant actually making the sale shall collect and remit the sales tax.

When bodies are shipped or delivered from one funeral director to another within the state of Kansas, the funeral director furnishing the merchandise shall collect and remit the sales tax.

When burial vaults or other items of personal property are sold in Kansas for ship-in cases, tax shall be charged and collected on the actual selling price of the merchandise. Sales tax shall not be charged when the state of Kansas or another political subdivision pays for a burial.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 1985 Supp. 79-3602, 79-3603 as amended by L. 1986, Ch. 386, Sec. 1; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987.)

***** Authenticated Kansas Administrative Regulation *****