

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-46. Selling price.

(a) Selling price is the total consideration given in each transaction, whether in the form of money, rights, property, promise or anything of value, or by exchange or barter. The key element in imposing sales tax on a transaction is not based on what a transaction may be called or termed, but on the operation of the transaction. The term selling price includes the following:

(1) The total monetary value of the consideration of all those things which in fact are, or are promised to be paid by the consumer to a seller in the consummation and complete performance of a retail sale, whether or not the seller receives any benefit from the consideration;

(2) the total cost to the consumer without any deduction or exclusion for the cost of the property or service sold, labor or service used or expended, materials used, losses, overhead or any other costs or expenses, or profit, regardless of how any contract, invoice or other evidence of the transaction is stated or computed, and whether separately billed or segregated on the same bill; and

(3) all transactions in which a person secures for a consideration, the use of tangible personal property or services and includes transactions which may be termed royalties or licenses.

(b) Any discounts allowed and credited by the retailer are excludable from the selling price. However, all transportation, freight, handling, drayage or other similar charges are to be included in the selling price, regardless of how any contract, invoice or other evidence of the transaction is stated or computed, and whether the charges are separately billed or segregated on the same bill.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 1986 Supp. 79-3602; effective May 1, 1988.)

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