

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-13a. Florists.

(a) For purposes of this regulation, "florist" means someone who is engaged in the business of selling flowers, potted plants, nursery stock, bouquets, wreaths, and other similar items at retail. Each florist shall collect sales tax on its sales of tangible personal property and on its charges for creating and fabricating flower and ornamental plant arrangements. A florist's delivery charges, whether or not separately stated, shall be included in the selling price that is subject to sales tax.

(b) In accordance with K.S.A. 79-3619, and amendments thereto, each retailer shall comply with the following special rules when sales are made through a floral telegraphic delivery association or a similar florist association or organization.

(1) Sales tax shall be collected on orders taken by a Kansas florist to be telegraphed to a second florist, whether the delivery is to be made within or without the state. Any handling charges in connection with these sales shall be included in the selling price that is subject to sales tax.

(2) A Kansas florist making deliveries pursuant to a telegraph order received from another florist shall not collect the tax, whether the florist forwarding the order is located within or without the state of Kansas.

For purposes of this subsection, "telegraph" means telegraph, telephone, or any other electronic means of long distance communication used by a florist organization.

(Authorized by K.S.A. 79-3618, 79-3619; implementing K.S.A. 79-3603, K.S.A. 79-3619; effective June 26, 1998.)

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