

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-22a. Admissions.

(a) Definitions. For purposes of taxing the receipts received from the sale of admissions, the following definitions shall apply:

(1) "Admission" shall mean a right or privilege that allows a person access to, seating in, or use of a place of entertainment, amusement, or recreation. The person who gains admission may have a right to observe something or to participate in an activity.

(2) "Receipts from sales of admissions" shall mean the consideration received from charges paid for admission, including any charges for seating accommodation. This term shall include ticket charges, season ticket charges, gate charges, surcharges, cover charges, sky box charges, reserved seat charges, seating preference charges, and all other similar charges.

(3) "Place" shall mean any area with an exterior boundary that is defined by walls or fences, or in any other manner that allows the area to be readily recognized and distinguished from the adjoining or surrounding property. This term shall include buildings, fenced enclosures, and areas delimited by posted signs or flags.

(4) "Place of amusement, entertainment, or recreation" shall mean any place where a show, sporting event, or exhibition takes place. This term shall include auditoriums; racetracks; street fairs; festival sites; historic sites; sites of athletic events or musical performances; dance halls; skating rinks; rodeo grounds; exhibition sites, including antique and flea markets, gun shows, boat shows, home shows, and similar exhibition events for retailers, manufacturers, or others; theaters; planetariums; zoos; bars; restaurants; museums; art galleries; lecture sites; fairgrounds; carnival sites; fishing lakes; skeet ranges; and all other similar venues.

(5) "Recreation" shall mean any diversion that restores or refreshes strength and spirit. This term shall include both active and passive pursuits, including watching baseball and visiting an art gallery or museum.

(b) Admission charges that shall be subject to sales tax shall include charges for the following:

(1) Admission to places of amusement, entertainment, or recreation;

(2) admission to athletic events, lectures, plays, concerts, and other forms of entertainment sponsored by public or private elementary or secondary schools or by public or private educational institutions in Kansas;

(3) admission to any state, county, district, or local fair in Kansas;

(4) admission to private parks, campgrounds, and other recreation areas;

(5) admission gained by tickets that are bartered or given by a promoter or another party for services or something else of value; and

(6) sightseeing rides or tours on buses, aircraft, boats, trains, or other forms of transportation. If a ride or tour is advertised or otherwise held out as being primarily for sightseeing or entertainment, the charge shall be considered to be for a recreational activity rather than for a transportation service.

(c) Admissions and charges that shall not be subject to sales tax shall include the following:

(1) Free admissions;

(2) charges for instructional seminars required to meet professional continuing education requirements;

(3) charges paid to nonprofit groups for admission to an event operated within the isolated or occasional sale limitations;

(4) charges for admission to any cultural and historical event that occurs once every three years;

(5) charges paid to nonprofit homeowners associations by members for use and maintenance of the association's recreational facilities, if membership is limited to a specified development, subdivision, or area and the facility is operated for the benefit of the property owners or their tenants;

(6) charges for instruction lessons conducted at a facility, if the charges are exclusively for the instruction lessons and include the use of the facility only during the period of time that the lessons take place;

(7) charges for admission to federal, state, city, or county parks, campgrounds, and recreation areas; and

(8) charges for church camps and religious retreats that are being operated exclusively for religious purposes and are exempt under K.S.A. 79-3606, and amendments thereto.

(d) If admission charges to a place in Kansas are taxable, Kansas sales tax shall be collected and remitted regardless of whether the admission ticket is sold within or without the state of Kansas.

(e) If a person or organization acquires the sole right to use a facility or the right to all of the admissions to any place for one or more occasions, the amount paid for the right shall not be subject to sales tax as an admission. The transaction shall be treated as a rental of real property. However, any admission charge made by the person or organization that acquired the right to use the facility shall be taxable.

(f) Each retailer shall report the sale of an admission ticket during the reporting period in which the ticket is sold. No sales tax refund or credit shall be allowed for nonuse of a ticket or other admission charge, unless the selling price of the ticket is also refunded.

(g)(1) An exemption for gas, fuel, or electricity shall not be allowed if the gas, fuel, or electricity is utilized for heating, cooling, or lighting a building or other area where admission is gained.

(2) An exemption shall not be allowed for water, cleaning supplies, toilet supplies, sanitary supplies, and other consumables and supplies used to furnish and maintain a building or other area where admission is gained so that the building or other area is fit for public occupancy as a place of entertainment. These exemptions shall not be allowed regardless of whether the business that owns the building or other area where admission is gained meets either of the following conditions:

(A) Rents or leases the building or premises as real property for use by the lessee;
or

(B) charges taxable admission to consumers to enter and use the building or other property.

(Authorized by K.S.A. 2005 Supp. 75-5155 and K.S.A. 2005 Supp. 79-3618; implementing K.S.A. 2005 Supp. 79-3602, K.S.A. 2005 Supp. 79-3603, and K.S.A. 2005 Supp. 79-3606; effective Dec. 13, 2002; amended March 24, 2006.)

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