

KANSAS DEPARTMENT OF REVENUE

WAREHOUSE MACHINERY AND EQUIPMENT EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the tangible personal property and/or services purchased from:

Seller: \_\_\_\_\_ Business Name

Address: \_\_\_\_\_ Street, RR, or PO Box City State Zip + 4

are exempt from Kansas sales and compensating use tax for the following reason:

Effective July 1, 2000, K.S.A. 79-3606(fff) exempts all sales of material handling equipment, racking systems and other related machinery and equipment used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in Kansas, all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment.

TO OBTAIN THIS EXEMPTION, COMPLETE LINES 1 THROUGH 3 AND THE CERTIFICATION.

- 1. Describe the qualified machinery or equipment (include make, model, type, or other identifying criteria):
2. The equipment described in line 1 (is) (will be) located and used at the following Kansas warehouse or distribution center: (Circle one)

Name of Facility
Street Address City State KANSAS

3. This certificate is for the: (Check all that apply)

- Purchase, lease, or rental of the material handling machinery or equipment described in line 1.
Installation services of the equipment described in line 1.
Repair or maintenance services on the equipment described in line 1.
Repair parts, replacement parts, or accessories (describe - include model, type, etc.)

The undersigned understands and agrees that if the tangible personal property and/or services are used other than as stated above or for any other purpose that is not exempt from sales or compensating use tax, the undersigned purchaser becomes liable for the tax.

Purchaser: \_\_\_\_\_ Business Name

Purchaser's Type of Business: \_\_\_\_\_ Describe principal product(s) warehoused or distributed

Mailing Address: \_\_\_\_\_ Street, RR or P. O. Box City State Zip + 4

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS EXEMPTION? Only those businesses that operate a warehouse or distribution facility in Kansas may use this certificate. A warehouse or distribution facility is a single, fixed location of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and which do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. (A manufacturing or processing business should refer to the Integrated Production Machinery and Equipment Exemption Certificate, Form ST-201.)

WHAT PURCHASES ARE EXEMPT? Material handling and storage equipment includes bins, forklifts, pallets, shelving, racking systems and other items used to handle, move, or store tangible personal property. Also included are the equipment used by a public grain warehouse or other commercial grain storage facility to aerate, clean, control dust, handle, process, refine, store, or otherwise treat the grain.

WHAT PURCHASES ARE TAXABLE? Equipment used at a warehouse or distribution center that is not directly used in the storage or handling of tangible personal property is not exempt. Taxable items include, but are not limited to: computers; communication equipment; employee safety equipment; equipment used to clean the building, to repair the machinery or equipment, or to light, heat or cool the facility; and office furniture and equipment.

ADDITIONAL INFORMATION. A more complete discussion of this and other sales tax exemptions available to the manufacturing, processing, storage and distribution industries is in the Kansas Department of Revenue's Notice 00-08, Kansas Exemption for Manufacturing Machinery & Equipment as Expanded by K.S.A. 79-3606(fff). For tax assistance, consult our web site or call the department toll-free at 1-877-526-7738.