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**MEMORANDUM**

To: House Committee on Taxation  
From: Scott Wells  
Date: March 20, 2017  
Subject: Services taxed in HB 2384

House Bill 2384 imposes sales tax on a number of services not previously taxed in Kansas beginning January 1, 2018. Any service that is currently taxed under Kansas law would continue to be taxed under the provisions of the bill. Additionally, the bill would remove a current sales tax exemption for non-profit gym memberships<sup>1</sup>. The new services being taxed are described by their industry code as established by the North American Industry Classification System (NAICS). Below is a brief description of each code, as provided by the NAICS Association<sup>2</sup>.

- **488410 Motor Vehicle Towing** – comprises establishments primarily engaged in towing light or heavy motor vehicles, both local and long distance. These establishments may provide incidental services, such as storage and emergency road repair services.
- **561611 Investigation Services** – comprises establishments primarily engaged in providing investigation and detective services.
- **561612 Security Guards and Patrol Services** -- establishments primarily engaged in selling, installing, monitoring and maintaining security systems and devices such as burglar and fire alarms and locking devices.
- **561621 Security Systems Services (except Locksmiths)** – comprises establishments primarily engaged in (1) selling security alarm systems, such as burglar and fire alarms, along with installation, repair or monitoring services or (2) remote monitoring of electronic security alarm systems.
- **561720 Janitorial Services**<sup>3</sup> -- comprises establishments primarily engaged in cleaning building interiors, interiors of transportation equipment (e.g., aircraft, rail cars, ships), and/or windows.

<sup>1</sup> Provisions of 2384 intended to tax the non-profit gym memberships were found to be in error after the bill was read-in. Corrected language has been attached to the end of this memo.

<sup>2</sup> Descriptions found at <https://www.naics.com>, accessed March 20, 2017.

<sup>3</sup> Only applies to non-residential cleaning services described by this code.

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- 812111 **Barber Shops** – comprises establishments known as barber shops or men’s hair stylist shops primarily engaged in cutting, trimming and styling men’s and boy’s hair; and/or shaving and trimming men’s beards.
- 812112 **Beauty Salons** – comprises establishments (except those known as barber shops or men’s hair stylist shops) primarily engaged in one or more of the following: (1) cutting, trimming, shampooing, coloring, waving, or styling hair; (2) providing facials; and (3) applying makeup (except permanent makeup).
- 812113 **Nail Salons** – comprises establishments primarily engaged in providing nail care services, such as manicures, pedicures and nail extensions.
- 812199 **Other Personal Care Services** – comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, nonpermanent makeup, or nonmedical diet and weight reducing services).
- 812910 **Pet Care (except Veterinary) Services** – comprises establishments primarily engaged in providing pet care services (except veterinary), such as boarding, grooming, sitting and training pets.
- 812930 **Parking Lots and Garages** – comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.
- 812990 **All Other Personal Services**<sup>4</sup> – comprises establishments primarily engaged in providing personal services (except personal care services, death care services, dry cleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

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<sup>4</sup> As originally introduced, HB 2384 will only tax dating services described by this code.

Detailed list of businesses described by each NAICS code

**488410 Motor Vehicle Towing**

- Emergency road services (i.e., tow service)
- Motor vehicle towing services
- Tow truck services
- Towing services, motor vehicle
- Wrecker services (i.e., towing services), motor vehicle

**561611 Investigation Services**

- Detective agencies
- Fingerprint services
- Investigation services (except credit), private
- Investigators, private
- Lie detection services
- Missing person tracing services
- Polygraph services
- Private detective services
- Private investigation services (except credit)
- Skip tracing services

**561612 Security Guards and Patrol Services**

- Body guard services
- Guard dog services
- Guard services
- Parking security services
- Patrol services, security
- Personal protection services (except security systems services)
- Property protection services (except armored car, security systems)
- Protection services (except armored car, security systems), personal or property
- Protective guard services
- Security guard services
- Security patrol services

**561621 Security Systems Services (except Locksmiths)**

- Alarm system monitoring services

- Alarm systems sales combined with installation, repair or monitoring services
- Burglar alarm monitoring services
- Burglar alarm sales combined with installation, repair or monitoring services
- Fire alarm monitoring services
- Fire alarm sales combined with installation, repair or monitoring services
- Security alarm system sales combined with installation, repair or monitoring services
- Security system monitoring services

**561720 Janitorial Services**<sup>5</sup>

- Aircraft janitorial services
- Building cleaning services, interior
- Building cleaning services, janitorial
- Cleaning homes
- Cleaning offices
- Cleaning shopping centers
- Custodial services
- Deodorant servicing of rest rooms
- Deodorizing services
- Housekeeping services (i.e., cleaning services)
- Office cleaning services
- Residential cleaning services
- Rest room cleaning services
- Restaurant kitchen cleaning services
- Service station cleaning and degreasing services
- Washroom sanitation services
- Window cleaning services

**812111 Barber Shops**

- Barber shops
- Hair stylist services, men's
- Hair stylist shops, men's

**812112 Beauty Salons**

- Beautician services
- Beauty and barbershops, combined
- Beauty parlors
- Beauty salons
- Beauty shops
- Cosmetology salons or shops

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<sup>5</sup> As introduced, HB 2384 will only tax non-residential cleaning services described in this code.

- Esthetician services
- Facial salons
- Hair stylist salons or shops, unisex or women's
- Hair stylist services, unisex or women's
- Hairdresser services
- Hairdressing salons or shops, unisex or women's
- Makeup (except permanent) salons
- Unisex hair stylist shops

**812113 Nail Salons**

- Manicure and pedicure salons
- Manicurist services
- Nail salons
- Pedicure and manicure salons
- Pedicurist services

**812199 Other Personal Care Services**

- Baths, steam or turkish
- Color consulting services (i.e., personal care services)
- Day spas
- Depilatory (i.e., hair removal) salons
- Ear piercing services
- Electrolysis (i.e., hair removal) salons
- Hair removal (i.e., depilatory, electrolysis, laser, waxing services)
- Hair replacement services (except by offices of physicians)
- Hair weaving services
- Makeup salons, permanent
- Massage parlors
- Saunas
- Scalp treating services
- Steam baths
- Sun tanning salons
- Tanning salons
- Tattoo parlors
- Turkish bathhouses
- Turkish baths

**812910 Pet Care (except Veterinary) Services**

- Animal grooming services
- Animal shelters

- Boarding services, pet
- Dog pounds
- Grooming services, animal
- Guard dog training services
- Guide dog training services
- Kennels, pet boarding
- Obedience training services, pet
- Pet boarding services
- Pet grooming services
- Pet sitting services
- Pet training services
- Sitting services, pet

**812930 Parking Lots and Garages**

- Automobile parking garages or lots
- Garages, automobile parking
- Parking garages, automobile
- Parking lots, automobile
- Parking services, valet
- Valet parking services

**812990 All Other Personal Services<sup>6</sup>**

- Dating services

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<sup>6</sup> This code covers a large number of services not being taxed under this bill and not included in this description.