**Opinion Letter**

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| **Letter Number:** | **O-1998-13** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxability of hauling services.** |
| **Keywords:** |  |
| **Approval Date:** | **10/02/1998** |

**Body:**

Office of Policy & Research

October 2, 1998  
  
  
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Dear Mr. TTTTT:  
  
We wish to acknowledge receipt of your letter dated September 15, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
This is an informational letter only and not a private letter ruling pursuant to K.A.R. 92-19-59.  
  
The state of Kansas taxes only enumerated services. The transporting services that you are providing are not currently subject to sales tax in the state of Kansas, since you are not engaged in the sale of gravel or sand. However, you must pay sales tax on all articles of tangible personal property and all taxable services purchased to provide the nontaxable services. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 10/08/1998 Date Modified: 10/10/2001**