**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-85** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Definition of residence includes nursing homes.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998  
  
  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 4, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
As amended by SB 493, K.S.A. 79-3603(p) exempts charges for installation or application labor services when such services are performed in connection with “the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence.”  
  
Per Notice 98-02, the department defines “residence” to include nursing homes.  
  
It is the opinion of the Kansas Department of Revenue that a nursing home would qualify for exclusion from Kansas retailers’ sales tax for residences as contained in SB 493, K.S.A. 79-3603(p).  
  
This response private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially effects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
encl.  
  
  
**Date Composed: 08/28/1998 Date Modified: 10/10/2001**