**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-168** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of tangible personal property with delivery out-of-state via the mail or an interstate common carrier.** |
| **Keywords:** |  |
| **Approval Date:** | **07/28/1999** |

**Body:**

Office of Policy and Research  
  
  
July 28, 1999

TTTTTTTTTTT  
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TTTTTTTTTTT  
  
  
Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated June 22, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that when the seller of tangible personal property is obligated to deliver said property to a point outside the state or delivers the respective property to an interstate common carrier or the mails for transportation to a point outside this state, the Kansas sales tax(es) does not apply.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It 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 ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.  
  
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: 08/04/1999 Date Modified: 10/11/2001**