**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-235** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Service of applying fabric treatments and/or a protective coating to furniture and/or carpets.** |
| **Keywords:** |  |
| **Approval Date:** | **10/20/1999** |

**Body:**

Office of Policy & Research  
  
  
October 20, 1999

TTTTTTTTTTTTT  
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Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated September 23, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(q) imposes a sales tax upon: “the gross receipts received for the service of repairing, servicing, altering, or maintaining tangible personal property. . . The tax imposed by this subsection shall be applicable to the services of repairing, servicing, altering or maintaining an item of tangible personal property which has been and is fastened to, connected with or built into real property. . .”  
  
Cleaning carpets and furniture are not subject to sales tax in the state of Kansas, since these tasks do not fall under K.S.A. 79-3603(q), and due to the fact that said tasks do not constitute either “servicing” or “maintaining”. However, your business would be obligated to pay the appropriate sales/use tax on its purchases of tangible personal property such as cleaning solutions or cleaning equipment used to perform the cleaning services.  
  
K.S.A. 79-3603(p) imposes a sales tax: “upon the gross receipts received for the service of installing or applying tangible personal property which when installed or applied is not being held for sale in the regular course of business. . . “  
  
Whether Senate Bill 493 now exempts service of applying fabric treatments and/or a protective coating to furniture and/or carpets done at a residence is answered in Notice 98-02, at Paragraph III:

A residence is a type of building that consists of its component parts and fixtures, just as any other building. A residence does not include the tangible personal property located within it, such as furniture and clothing. . . .  
  
To become part of a building, components and fixtures must be connected to the building by physical means, such as by bolts, nails, screws, cement, piping, or wire. Components and fixtures are intended to be permanent improvements to the building and make the building complete or habitable. Removal of a component or fixture would often damage the component or fixture or require the alteration or repair of the structure to which component or fixture is affixed. (emphasis added)

Normally, repair work done at a residence may be assumed to be exempt. This assumption applies since many items that are repaired in a home are either built into or connected to the residence. As the quoted discussion in the notice shows, this is not the case with most furniture. The exemption for residential repair and remodeling does not apply to the service of applying fabric treatments and/or a protective coating to furniture and/or carpets. Accordingly, the service of applying fabric treatments and/or a protective coating to furniture and/or carpets continue to be subject to Kansas sales tax whether done at a residence or elsewhere.  
  
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: 10/27/1999 Date Modified: 10/11/2001**