**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-266** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Service of removing coke, iron, sulphides, scale, brine, inferior welds and slag from flowlines, pipelines and refineries.** |
| **Keywords:** |  |
| **Approval Date:** | **12/07/1999** |

**Body:**

Office of Policy & Research  
  
  
December 7, 1999

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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated November 10, 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. . .”  
  
Please be advised that the service of removing coke, iron, sulphides, scale, brine, inferior welds and slag from flowlines, pipelines and refineries would be subject to sales tax in the state of Kansas, pursuant to K.S.A. 79-3603(q), since the respective services involve either servicing, maintaining or repairing tangible personal property.  
  
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: 12/16/1999 Date Modified: 10/11/2001**