**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1999-278** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Delivery of goods to points outside Kansas or delivery to an interstate common carrier.** |
| **Keywords:** |  |
| **Approval Date:** | **02/03/2000** |

**Body:**

Office of Policy & Research  
  
  
February 3, 2000

TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
  
  
Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter postmarked August 3, 1999, regarding the application of Kansas Retailers’ Sales tax to sales made at one of your Kansas locations.  
  
Please be advised that when a Kansas seller is obligated to deliver said property to a point outside Kansas 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. However, where tangible personal property pursuant to a sale is delivered in this state to the buyer or his agent other than a common carrier, the sales tax applies, notwithstanding that the buyer may subsequently transport the property out of this state.  
  
The most acceptable proof of transportation outside the state will be:  
  
1) A waybill or bill of lading made out to the seller’s order calling for delivery; or  
2) An insurance or registry receipt issued by the United States postal department, or a post office department’s receipt; or  
3) A trip sheet signed by the seller’s delivery agent and showing the signature and address of the person outside the state who received the delivered goods.  
  
In closing, if the buyer was purchasing machinery repair and replacement parts for resale purposes, your company would merely need to obtain a properly completed resale exemption certificate. Unlike some states, Kansas does not have a general law that exempts property intended for export.  
  
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: 03/15/2000 Date Modified: 10/11/2001**