**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-023** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Design services for the layout of existing or new offices.** |
| **Keywords:** |  |
| **Approval Date:** | **02/21/2001** |

**Body:**

Office of Policy & Research  
  
  
February 21, 2001

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Dear Ms. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated February 13, 2001, regarding the application of Kansas Retailers’ Sales tax.  
  
Design services for the layout of existing or new offices would not be subject to Kansas sales tax(es).  
  
Items 2, 3, 4, 5, 6 & 7 would be subject to Kansas sales tax, pursuant to K.S.A. 79-3603(p). However, labor services rendered to move existing furniture would not be subject to Kansas sales tax(es).  
  
Tax exempt entities, such as the federal government may secure a project exemption certificate from the state of Kansas, which will allow the contractor to purchase labor and materials tax exempt for the respective project.  
  
In closing, labor services that are performed out-of-state would not be subject to Kansas sales tax(es). Additionally, the storage fees would not be subject to sales tax in the state of Kansas.  
  
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: 04/03/2001 Date Modified: 10/11/2001**