**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-035** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Prepackaged foods.** |
| **Keywords:** |  |
| **Approval Date:** | **04/15/2002** |

**Body:**

Office of Policy & Research

April 15, 2002

XXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXX

Dear XXXXXXXXX:

I have been asked to answer your letter dated March 5, 2002. You request our state’s regulations regarding the taxation of prepackaged foods.

Kansas subjects all sales of tangible personal property to retailers’ sales tax, with certain exemptions. There is not an exemption for the sale of food. Therefore, The sales of prepackaged foods are subject to sales tax. There is not a regulation on this subject.

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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.

Sincerely,

Mark D. Ciardullo
Tax Specialist

MDC

**Date Composed: 04/16/2002 Date Modified: 04/16/2002**