**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-055** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Bills of lading and packing slips.** |
| **Keywords:** |  |
| **Approval Date:** | **06/25/2002** |

**Body:**

Office of Policy & Research  
  
  
June 25, 2002

XXXX  
XXXX  
XXXX

RE: Your inquiry regarding bills of lading

Dear XXXX:  
  
Thank you for your recent inquiry. You ask if bills of lading and packing slips are subject to Kansas sales tax. Please be advised that they are subject to Kansas sales tax. Generally, purchases by retailers and manufacturers for sales tickets, cash register receipt paper, invoice forms, and bills of lading forms , and other forms used in receipting, billing, and invoicing items are taxable. While the ingredient and component part exemption exempts thing like containers, shipping cases, packing materials and other things that are necessary for shipping items being sold at retail, this exemption does not extend to items that the retailer uses to bill consumers or that wholesales use to bill retailers who are buying things for resale. These forms are not part of the containers or packing materials for item being produced or sold, but are being used by the retailer or wholesaler to bill and track their sales.  
  
I hope that I have answered all of your questions. If you need to discuss anything further, please call me at 785-296-3081. This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 06/25/2002 Date Modified: 06/25/2002**