**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-069** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Dietary supplements and nutritional products.** |
| **Keywords:** |  |
| **Approval Date:** | **08/15/2002** |

**Body:**

Office of Policy & Research  
  
  
August 15, 2002

XXXX  
XXXX  
XXXX

RE: Your letter dated July 26, 2002

Dear XXXX:  
  
Thank you for your recent letter. You company distributes nutritional products, personal car products and other consumer products in Kansas. You distribute these products through independent contractors, who recruit other members. You company collects and remits Kansas sales and use tax on behalf of the team members, pursuant to an agreement between your company and this department.  
  
You ask if two of your products, XXXXX and XXXXX, are subject to sales and use tax. You provided their product labels for review. Please be advised that sales of these products are subject Kansas sales tax. Unlike many other states, Kansas taxes sales of groceries and food. Accordingly, the sale of your products are taxable in Kansas, whether or not they may be considered to be food in another state.  
  
I hope that my letter adequately answers your questions. If you have more, please call me at 785-296-3081 and we can discuss them. 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: 08/19/2002 Date Modified: 08/19/2002**