**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2003-038** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Destination-based sourcing - event tickets.** |
| **Keywords:** |  |
| **Approval Date:** | **07/31/2003** |

**Body:**

Office of Policy & Research  
  
  
July 31, 2003

XXXX  
XXXX  
XXXX  
  
Re: Your Correspondence Dated July 21, 2003  
  
Dear XXXX:  
  
You requested guidance on how the new destination-based sourcing rules apply to the sale of tickets to athletic and other types of events. Under these new rules adopted in 2003 House Bill 2005 effective July 1, 2003, the sale of a ticket to such an event as a football game, basketball game, or other entertainment event would be sourced to the location where the event takes place. If the event takes place in XXXX, Kansas, then the local sales tax in effect at that location will apply to the sale of the ticket, without regard to whether the ticket is mailed to the purchaser at a different location or purchased at the ticket window. If the event takes place at a location outside of Kansas, then the sale of the ticket to such an event would be considered an out-of-state sale not subject to Kansas sales tax, and the sales tax laws of the state where the event occurs would govern the transaction.  
  
Admission tickets should have the state and local sales tax charges printed on the face of the ticket whenever possible. When remote ticket sales are made, the remote vendor should collect the full ticket amount (principal and sales tax) and forward it to the XXXX ticket office. The XXXX ticket office should account for all receipts for sales of admissions to XXXX events. This process should be used for all remote ticket sales, whether the sales are made in Kansas or outside the state.  
  
Please let me know if you have further questions concerning the above.  
  
Very truly yours,  
  
  
  
Richard L. Cram  
  
  
**Date Composed: 08/04/2003 Date Modified: 08/04/2003**