**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2004-034** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale of stents to physicians, hospitals and other medical facilities.** |
| **Keywords:** |  |
| **Approval Date:** | **06/30/2004** |

**Body:**

Office of Policy & Research

June 30, 2004

XXXXXXXXXXXXXXX
XXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXX

Dear XXXXXXXXX,

This is a formal response to your letter dated September 4, 2003, regarding the application of the Kansas Retailer’s Sales tax. In it, you inquired about whether Kansas Sales Tax is imposed on the sale of stents to physicians, hospitals and other medical facilities.

The sale of the XXXXXXXXXXXXXXXXX [STENTS] are exempt from Kansas retailers’ sales tax, pursuant to K.S.A. 79-3606(r).

K.S.A. 79-3606(r) exempts from sales tax: “all sales of prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection: (1) "Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer . . .”

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.

Sincerely,

Mark Ciardullo
Tax Specialist

**Date Composed: 07/19/2004 Date Modified: 07/19/2004**