**Private Letter Ruling**

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| **Ruling Number:** | **P-2005-006** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale and lease of therapeutic medical beds and mattresses.** |
| **Keywords:** |  |
| **Approval Date:** | **05/20/2005** |

**Body:**

Office of Policy & Research

May 20, 2005

XXXXX
XXXXX
XXXXX
XXXXX

Dear XXXXX:

This letter is in response to your request for a Private Letter Ruling dated April 13, 2005.

You inquired whether the gross receipts from the transfer of said tangible property exempt from Kansas retail sales tax.

The following paraphrased statute relates to your request.

K.S.A. 79-3606(b) exempts from sales tax: "all sales of tangible personal property or service, including the renting and leasing of tangible personal property purchased directly by......a public or private nonprofit hospital...and used exclusively for...hospital...purposes, except when: (1) Such...hospital is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business,..."

Enclosed are the taxability guidelines for the requested instances.

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,

Thomas P. Browne, Jr.
Tax Specialist

DVL

enclosed

**Date Composed: 05/23/2005 Date Modified: 05/23/2005**