**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-157** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Labor purchased by a community action group to repair or weatherize low income housing..** |
| **Keywords:** |  |
| **Approval Date:** | **10/08/1998** |

**Body:**

Office of Policy & Research

October 8, 1998

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Dear Mr. TTTTT:

We wish to acknowledge receipt of your letter dated September 29, 1998, regarding the application of Kansas Retailers’ Sales tax.

K.S.A. 79-3606(oo) exempts from sales tax: “all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low income individuals. . .”

Therefore, materials purchased by your organization to repair or weatherize housing occupied by low income individuals my be purchased exempt from sales tax in the state of Kansas.

1998 Senate Bill No. 493 exempts certain construction services that were formerly subject to Kansas sales tax. Effective July 1, 1998, services performed to install or apply tangible personal property are exempt from sales tax when the services involve the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence.

Services rendered at a residence to repair or weatherize housing occupied by low income individuals, would not be subject to sales tax in the state of Kansas, since the legislation contained in 1998 Senate Bill No. 493, would exempt these services from taxation.

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. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.

Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

**Date Composed: 10/12/1998 Date Modified: 10/10/2001**