**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-215** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Promotional Materials** |
| **Keywords:** |  |
| **Approval Date:** | **12/16/1998** |

**Body:**

Office of Policy & Research

December 16, 1998

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Dear Mr. XXXXXX:

The purpose of this letter is to respond to your letter dated November 9, 1998.

At the direction of your client, your company is shipping into Kansas Vinyl Applicator Packs (“VAP”.) VAPs are used by wholesale customers of your client to display samples of roofing materials. You ask if Kansas law imposes a sales or compensating tax on VAPs shipped to Kansas.

Compensating tax is levied for the privilege of using, storing, or compounding within this state any article of tangible personal property. Such tax shall be collected in an amount equal to the consideration paid by the consumer multiplied by the rate of 4.9%.

Your client’s company is obligated to remit compensating tax to the state of Kansas on all promotional materials, that are delivered to an address within this state.

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,

Mark D. Ciardullo
Tax Specialist

**Date Composed: 12/18/1998 Date Modified: 10/10/2001**