**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-23** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Delivery and set-up of tangible personal property in Kansas.** |
| **Keywords:** |  |
| **Effective Date:** | **01/07/1998** |

**Body:**

Office of Policy & Research

January 7, 1998  
  
  
TTTTTTTTTTT  
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Dear Mr. TTTTT:  
  
We wish to acknowledge receipt of your letter dated December 2, 1997, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(p) imposes a sales tax upon: “the gross receipts received for the service of installing or applying tangible personal property. . .”  
  
It is the understanding of this department that your company merely delivers, uncrates, sets up and test runs appliances for TTTTTTTTT. In the state of Kansas. Hence, your company is providing a non-taxable service.  
  
Please be advised that it is the opinion of this office that inasmuch as TTTTTTTT. charges the customer for this service at the time of purchase of said appliances, your company would not be liable for collecting Kansas sales tax(es) on the amount charged to TTTTTTTTTT. The appropriate Kansas sales tax(es) would be collected from the customer and remitted to the state of Kansas by TTTTTTTTTTTT.  
  
If I may be of further assistance, please contact me at your earliest convenience at (913) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 03/04/1998 Date Modified: 10/10/2001**