**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-68** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Safety equipment attached to a motor vehicle.** |
| **Keywords:** |  |
| **Approval Date:** | **07/27/1998** |

**Body:**

Office of Policy & Research

July 27, 1998  
  
  
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Dear Ms. TTTTTT:  
  
We wish to acknowledge receipt of your letter dated May 11, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts from the sale of tangible personal property at retail within this state. . .”  
  
Please be advised that the sale of the tangible personal property that is sold in Kansas and used to align a vehicle with a trailer, boat or camper would be subject to the appropriate sales tax(es) in the state of Kansas. Additionally, the Kansas Sales Tax Act does not contain an exemption from sales tax for tangible personal property that is considered safety equipment.  
  
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: 08/04/1998 Date Modified: 10/10/2001**