**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-81** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **How mergers effect sales tax exemptions.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998

XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX

Dear XXXXXXXXXXX:

The purpose of this letter is to respond to your letter dated July 24, 1998.

You ask in your letter:

If the national center of the XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX merged with its XXXXXXXXXXXXXXXXXXXXXXXXXXX.) to form a new entity (XXXXXXXXXXXXXXXXXXXX.) would the new XXXXXXXXXXXXXXXXXXX.) be able to receive the same sales tax exemption under K.S.A. 79-3606XXXXX that the XXXXXXXXXXXXXXXXXXXXXXXXXXX.

K.S.A. 79-3606XXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX Therefore, it is the opinion of the Kansas Department of Revenue that the new entity would not come under the exemption.

Sincerely,

Mark D. Ciardullo
Tax Specialist

**Date Composed: 09/04/1998 Date Modified: 10/10/2001**