**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-117** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Retail sales of tangible personal property delivered to a Kansas customer.** |
| **Keywords:** |  |
| **Approval Date:** | **05/21/1999** |

**Body:**

Office of Policy and Research  
  
May 21, 1999

XXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated May 10, 1999.  
  
You request the Kansas Department of Revenue advise you on the application of Kansas retailers’ sales tax for retail sales of tangible personal property delivered to a Kansas customer.  
  
In accordance with Kansas Administrative Regulation retailers with a fixed business location in Kansas shall collect the local sales tax at their business location on retail sales of tangible personal property even though delivery of the tangible personal property may be made in another local taxing jurisdiction. In other words, the local retailers’ sales that must be collected is the local tax of the retailer’s place of business.  
  
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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.  
  
Sincerely,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
  
**Date Composed: 05/27/1999 Date Modified: 10/11/2001**