**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-120** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Services to construct a building.** |
| **Keywords:** |  |
| **Approval Date:** | **05/21/1999** |

**Body:**

Office of Policy and Research  
  
May 21, 1999

XXXXXXXXXXXXX  
XXXXXXXXXXXX  
XXXXXX  
  
Dear XXXXXXXX:  
  
I have been asked to respond to your letter dated May 7, 1999. In it, you ask for guidance in the application sales tax.  
  
In your letter you stated:

We have recently built an office adjacent to our existing warehouse in a space once occupied by a XXXXX company. We tore down the structure down to bare dirt and build new.

You ask if the service to construct this building is subject to Kansas retailers’ sales tax.  
  
Kansas sales tax law exempts services rendered in connection with the original construction of a building or facility. K.S.A. 79-3603(p).  
  
It is the opinion of the Kansas Department of Revenue that the services to construct this building qualify as performed in connection original construction of a building and therefore are exempt from Kansas retailers’ sales tax.  
  
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 in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially affects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 05/27/1999 Date Modified: 10/11/2001**