**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-214** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Service of performing thermography and current readings in homes and businesses to detect areas of energy loss.** |
| **Keywords:** |  |
| **Approval Date:** | **10/04/1999** |

**Body:**

Office of Policy & Research  
  
  
October 4, 1999

XXXX  
XXXX  
XXXX

RE: Your letter of September 24, 1999

Dear XXXX:  
  
Thank you for your letter that we received late last month. In it, you ask if services provided by XXXX Technology are subject to Kansas sales tax. The services are not subject to Kansas sales tax.  
  
XXXX’s services involve performing thermography and current readings in homes and businesses to detect areas of energy loss. These services include taking pictures of buildings with heat sensitive instruments. XXXX provides its client with a report that itemizes the findings and recommends changes to make the building more energy efficient. XXXX will not sell or install materials or perform any repair or other services to the building or other property.  
  
The Kansas retailers’ sales tax act imposes sales tax on sales of tangible personal property and on sales of certain enumerated services. The testing services that XXXX performs are not enumerated in the act and, therefore, are not subject to sales tax. The reports and pictures that XXXX provides to customers are incidental to the non-taxable service, and are similar to a lawyer providing a client with a will or an accountant providing a client with an audit report.  
  
This means that XXXX should pay tax on everything it buys and should not charge customers sales tax on billings for the service. 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. If you have any additional question, please call me at (785) 296-3081.

Sincerely,  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 10/11/1999 Date Modified: 10/11/2001**