**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-234** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Medical device used by orthopedic surgeons to assist in the normal bone healing process following surgery.** |
| **Keywords:** |  |
| **Approval Date:** | **10/21/1999** |

**Body:**

Office of Policy & Research  
  
  
October 21, 1999

TTTTTTTTTTTTT  
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Dear Ms. TTTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated October 12, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(r) exempts from sales tax: “all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person’s mobility. . .”  
  
Please be advised that it is the opinion of this office that when an orthopedic surgeon uses TTTT, which is absorbed into the body, in the normal bone healing process following surgery, said purchase would come within the scope of the sales tax exemption in K.S.A. 79-3606(r).  
  
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. 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: 10/27/1999 Date Modified: 10/11/2001**