**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-64** |

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| **Tax Type:** | **Kansas Compensating Tax; Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Requirement to register, collect and remit Kansas sales or compensating taxes on sales of tangible personal property.** |
| **Keywords:** |  |
| **Approval Date:** | **03/12/1999** |

**Body:**

Office of Policy & Research

March 12, 1999

XXXXXXXXXXX
XXXXXXXXXXXXXXX
XXXXXXXXXXXXXXX

Dear XXXXXXXXXXXXXXXXX:

I have been asked to respond to your letter received by this office on March 8, 1999. In it, you ask if your company is required to register, collect and remit Kansas sales or compensating taxes on sales of tangible personal property delivered to consumers in the state of Kansas.

In your letter you stated that your company is based in North Carolina and sells XXXXXXX and XXXXXX to consumers via the Internet. You do not have a physical location in Kansas. You do not have sales representatives in Kansas.

It is the opinion of the Kansas Department of Revenue that your company has nexus for Kansas sales/use tax purposes if: 1) it has an office or other place of business, 2) has people that solicit sales in Kansas, or 3) delivers sales items into Kansas on their own vehicles.

Your company would not have nexus if they and their agents never enter Kansas to do business, have no property rights in the state and send all their goods to Kansas residents by mail, UPS, or by some other common carrier.

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: 03/26/1999 Date Modified: 10/10/2001**