**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-049** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxability of safety equipment used at a chemical manufacturing facility.** |
| **Keywords:** |  |
| **Approval Date:** | **09/26/2000** |

**Body:**

Office of Policy & Research

September 26, 2000

XXXXXXXX
XXXXXXXXXX

Dear XXXXXXXXXXX:

The purpose of this letter is to respond to your letter dated July 26, 2000. In it, you request advice on the taxability of safety equipment used at a chemical manufacturing facility.

Effective July 1, 2000, K.S.A. 79-3606(kk)(1) exempts (A) all sales of machinery and equipment used in Kansas as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility, (B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and (C) all sales of repair and replacement parts and accessories for such machinery and equipment.

The exemption contained in (kk) applies to safety and protective apparel that is purchased by an employer and furnished without charge to employees who are involved in production or research activities.

The exemption does not apply to general uniforms and weather related apparel.

Therefore, the following items are exempt from tax if supplied without charge to your employees: rubber boots, gloves, goggles, plano safety glasses, face shields, rubber & protective aprons (all to protect from chemicals); ear muffs (hearing protection); hard hats, safety shoes; prescription safety glasses; respirators.

Sweat bands, stocking caps (for weather protection) and uniforms (long sleeve shirts and long pants) do not qualify for exemption.

I have enclosed a copy Notice 00-08.

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

**Date Composed: 09/28/2000 Date Modified: 10/11/2001**