**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-068** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of homemade baskets at a craft show on McConnell AFB.** |
| **Keywords:** |  |
| **Approval Date:** | **12/13/2000** |

**Body:**

Office of Policy & Research

December 13, 2000

XXXX
XXXX
XXXX

RE: Your e-mail of December 7, 2000

Dear XXXX:

Thank you for your recent e-mail inquiry. In it, you state that you are a registered Kansas retailer and intend to sell homemade baskets at a craft show being held at the McConnell Air Force Base in Wichita, Kansas. You ask if you are required to charge Kansas sales tax on the sales being made to customers at the show. Please be advised that you must charge both state and any applicable local sales tax on the sales made at the McConnell Air Force Base.

Kansas retailers are required to charge and collect Kansas sales tax on retail sales made on military reservations in Kansas. Sales made on a military reservation are taxable regardless of whether they are made to civilians or military personnel. Taxable sales includes sales made by retail businesses that are located on a military base and sales made by retailers, like you, who enter the base and make retail sales to civilians or military personnel. In addition, Kansas sales tax is due on sales made through vending machines located on the base. A sale is exempt when the sales made directly to the federal government itself. Such direct sales do not include sales to military personnel unless the purchase is paid for directly by the federal government.

This long-standing Kansas tax policy is based on the federal Bucks act, which provides that state and local sales tax can be collected in federal areas such as on military reservation, although not from the federal government itself. 4 USC Sec. 105-110. Motor fuel sold on a military or other reservation is also subject to Kansas tax. See 4 USC Sec. 104.

I hope that this adequately answers all of your questions. If you or the show sponsors have any additional questions, please call me at (785) 296-3081. This is a private letter ruling and is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects the ruling.

Sincerely,

Thomas E. Hatten

Attorney/Policy & Research

**Date Composed: 12/14/2000 Date Modified: 10/11/2001**