**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-007** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Coupon books.** |
| **Keywords:** |  |
| **Approval Date:** | **01/31/2001** |

**Body:**

Office of Policy & Research  
  
  
January 31, 2001

TTTTTTTTTTT  
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Dear Ms. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated September 3, 1999, regarding the application of Kansas Retailers’ Sales tax. I apologize for the delay in getting a response to you.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
Any organization, such as a group of school students, engaged in selling coupon books who does not sell tangible personal property or taxable services shall collect sales tax on the gross receipts received from the sale of the coupon books.  
  
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 effects 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: 02/13/2001 Date Modified: 10/11/2001**