**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-022** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Gross receipts from the service of providing ergonomic assessment and training.** |
| **Keywords:** |  |
| **Approval Date:** | **03/22/2001** |

**Body:**

Office of Policy & Research  
  
  
March 22, 2001

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXX  
  
Dear Sirs:  
  
The purpose of this letter is to respond to your letter dated February 28, 2001.  
  
You ask if the gross receipts from the service of providing ergonomic assessment and training are subject to Kansas sales tax. Your company will also be providing a written report to customers as a part of this service.  
  
The answer to your question is no, Kansas law does not impose a tax on the service described in your letter. The written report provided to your clients as a part of this nontaxable service would also be exempt from Kansas sales tax.  
  
Your company would be required to pay Kansas sales or compensating tax on purchases of tangible personal property and taxable services consumed by the company.  
  
This private letter ruling 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 this private letter ruling.  
  
  
Sincerely,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
**Date Composed: 03/22/2001 Date Modified: 10/11/2001**