**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-057** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchase of farm equipment that is attached or purchased separately from a motor vehicle.** |
| **Keywords:** |  |
| **Approval Date:** | **06/19/2001** |

**Body:**

Office of Policy & Research  
  
  
June 19, 2001

XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
  
Dear XXXXXXX:  
  
The purpose of this letter is to respond to your letter dated May 29, 2001. In it, you seek advice on the application of Kansas retailers’ sales tax on the purchase of farm equipment that is attached or purchased separately from a motor vehicle.  
  
In your letter you stated:

Mr. Browne - earlier this month you had answered a sales tax question I had submitted to Ron Grant. (I had attended a seminar in Hays at which he spoke to our group)  
  
I was wanting to arrive at a clear understanding as to the Ag exemption Cert.  
  
If a farmer purchases a larger pickup and is going to have an attachment mounted to this truck to haul bales on the farm (note the farmer does sometimes drive the truck to town for personal purchases - pickup not used EXCLUSIVELY for farm use).

Your letter continues with a series of questions:  
  
When the farmer purchases the pickup - should he be charged sales tax?  
  
Answer: Yes.  
  
When he purchases the bale attachment should he pay sales tax on this unit?  
  
Answer: No.  
  
What if they aren't purchased as two separate sales? Suppose the dealership selling the pickup makes arrangements with the manufacturer of the bale haul attachment and orders this item in to be attached to the pickup prior to the customer taking delivery?  
  
Answer: According to Kansas Administrative Regulation 92-19-30a, [see Appendix] any equipment attached to the vehicle is part of the vehicle and must be taxed, if the sale of the vehicle is taxed.  
  
  
Then down the road, if the attachment for hauling the bales needs repair parts, should the farmer be taxed on the sale of these repair parts?  
  
Answer: No.  
  
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  
  
MDC  
  
  
**Date Composed: 06/25/2001 Date Modified: 10/11/2001**