**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-113** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Tools sold to Kansas manufacturers.** |
| **Keywords:** |  |
| **Approval Date:** | **10/26/2001** |

**Body:**

Office of Policy & Research  
  
  
October 26, 2001

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
Re: Kansas Sales Tax  
  
Dear XXXXX:  
  
Your correspondence of October 22, 2001 has been referred to me for response. Thank you for your inquiry.  
  
Your letter notes that your company sells pneumatic tools, such as pneumatic nailers, pneumatic staplers and pneumatic steel strapping tools. These tools are held in the hand, but are powered by compressors, and could not work without the compressor. You also sell these same tools that are powered by electricity.  
  
By your letter you ask whether the tools you sell to Kansas manufacturers are subject to sales tax. You indicate your request for advice is prompted, in part, by your understanding that the Kansas law that controls this area has been amended since you last sought our advice in December of 1999.  
  
Please note the Kansas law has indeed changed since your last request for advice. For your reference, a copy of the current law found in K.S.A. 79-3606(kk) is enclosed.  
  
In response to your request for advice, please note that under present law, tools such as those referenced in your letter are exempt from Kansas sales tax if they are sold to a manufacturer who will use them 50% or more of the time in a manufacturing process. The manufacturer will, in effect, confirm this usage by providing you with an exemption certificate at the time of purchase. For your reference, please note page 27 of our publication Kansas Exemption Certificates, a copy of which is enclosed.  
  
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.  
  
I trust this information is of assistance. If I can be of further service, please feel free to contact me.  
  
Sincerely,  
  
  
  
Jim Weisgerber  
Attorney  
Tax Specialist  
  
JW:jw  
  
Enclosure: K.S.A. 79-3606(kk)  
Kansas Exemption Certificates  
  
  
**Date Composed: 10/26/2001 Date Modified: 10/26/2001**