**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-115** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **ATV and watercraft acquisition from dealer for modification and resale.** |
| **Keywords:** |  |
| **Approval Date:** | **10/26/2001** |

**Body:**

Office of Policy & Research  
  
  
October 26, 2001

XXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
  
Dear XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated September 19, 2001.  
  
In your letter you stated:

We are looking for a written clarification on buying ATVs and watercrafts from a dealer to be resold after modifications. Our Tax Account Number XXXXXXXXXXXXXXXXXXXX  
  
Please fax a Private Letter Ruling stating that we are not required to pay Kansas Sales Tax on these purchases.

Per our telephone conversation it was determined that your company acquires all terrain vehicles and watercraft to modify and sell to either a dealer or end user.  
  
The Department agrees that your company should acquire the all terrain vehicles and watercraft to modify without the payment of sales tax. Your company should issue an exemption certificate to your vendors. The proper exemption is “component part”. I have closed a copy of this certificate, which you may duplicate and issue as needed.  
  
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: 10/30/2001 Date Modified: 10/30/2001**