**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-067** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Gross receipts from the service of providing rehabilitative therapy, taking X-rays, respiratory therapy and nurse staffing.** |
| **Keywords:** |  |
| **Approval Date:** | **07/25/2002** |

**Body:**

Office of Policy & Research  
  
  
July 25, 2002

XXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXX  
  
Dear XXXXXXXXX:  
  
I have been asked to respond to your letter dated July 9, 2002. In it, you ask if the gross receipts from the service of providing rehabilitative therapy, taking X-rays, respiratory therapy and nurse staffing are subject to Kansas retailers’ sales tax.  
  
The answer to your question is no. Allow me to explain the Department’s rationale.  
  
In deciding whether a particular transaction is subject to sales tax, a two step analysis is generally necessary. The first step is to determine whether the sales tax act generally imposes tax on the type of transaction in question. The second step is to determine whether the act provides an exemption for the particular type of transaction.  
  
As a rule, sales tax is imposed on all transactions involving the transfer of tangible personal property. With services, however, tax is imposed only on those transactions that are specifically enumerated in the sales tax act. Exemptions for transactions involving either tangible personal property or services are allowed as specifically enumerated.  
  
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: 07/29/2002 Date Modified: 07/29/2002**