**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2004-002** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Construction services.** |
| **Keywords:** |  |
| **Approval Date:** | **02/06/2004** |

**Body:**

Office of Policy & Research  
  
  
February 6, 2004

TTTTTTTTTTTT  
TTTTTTTTTTTT  
TTTTTTTTTTTT  
TTTTTTTTTTTT  
TTTTTTTTTTTT  
  
  
Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated December 31, 2003, regarding the application of Kansas Retailers’ Sales tax.  
  
In Kansas, contractors are the final consumer of supplies and materials that are for use by them on their construction projects. Further, each contractor shall be responsible for the payment of sales/use tax on all materials and supplies purchased for use in these respective constructions projects. This would include, but not be limited to the purchase of rock, sand, oil, fuel and screenings. However, on tax exempt jobs, wherein you have obtained a valid project exemption certificate, these items may be purchased exempt from sales/use tax, if the respective purchase is made on or after the effective date on the project exemption certificate.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.  
  
If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 02/16/2004 Date Modified: 02/16/2004**