**Private Letter Ruling**

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| **Ruling Number:** | **P-2005-012** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale, by a political subdivision, of a duty weapon to a retiring officer.** |
| **Keywords:** |  |
| **Approval Date:** | **05/31/2005** |

**Body:**

Office of Policy & Research  
  
  
May 31, 2005

XXXXX  
XXXXX  
XXXXX  
XXXXX  
  
Dear XXXXX:  
  
I have been asked to answer your letter of January 27, 2005. In it you ask how Kansas retail sales tax should be applied to the sale of a retiring officers duty weapon to said individual.  
  
As a rule, sales tax is imposed on all transactions involving the transfer of tangible personal property. In this specific situation, KSA 79-3606(b) would cover transactions made by the political subdivision, XXXXX, in the authority of purchases for the political subdivision and not sales of purchased tangible personal property to retiring police officers. The sale of the duty weapon would be subject to Kansas retail sales tax.  
  
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  
  
  
DVL  
  
  
**Date Composed: 06/01/2005 Date Modified: 06/01/2005**