**Private Letter Ruling**

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| **Ruling Number:** | **P-2006-016** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of safety leggings to a meat packing company.** |
| **Keywords:** |  |
| **Approval Date:** | **12/15/2006** |

**Body:**

Office of Policy & Research  
  
  
December 15, 2006

XXXXX  
XXXXX  
XXXXX

RE: Your letter dated November 7, 2006

Dear XXXXX:  
  
Thank you for your letter. In it, you ask if you sale of safety leggings to a meat packing company is exempt under the Integrated Machinery and Equipment Exemption, K.S.A. 2005 Supp. 79-3606(kk). The leggings slip over the employees' work boots and are fastened under the knees with Velcro to help keep their boots and legs dry.  
  
K.S.A. 2005 Supp. 79-3606(kk)(5)(J) provides that sales of employee apparel are taxable. However, it contains an exception for safety and protective apparel that the manufacturer buys and gives free of charge to employees who are engaged in research or production activities. This provision reads:

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include: . . .  
(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

Tyson uses scalding water in some of its operations. Accordingly, you may honor the integrated plant exemption certificate that the packing company gave you for the safety leggings.  
  
You also ask for a list of items that qualify for this exemption. The department has not attempted to draft such a list. The Kansas sales tax act generally taxes and exempts things on a conceptual basis, e.g. the law exempts farm production equipment rather than exempting a list that includes tractors, combines, grain dryers, etc. This means that if you are uncertain about whether you should collect tax on one of your sales, you should contact the department for clarification. I have enclosed a copy of Notice 00-08. This notice discusses the statutory integrated plant exemption in simpler terms than the statute.  
  
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. Please let me know if you have additional questions.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

Enclosure  
  
  
**Date Composed: 12/18/2006 Date Modified: 12/18/2006**