**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2008-005** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Submittal drawings and blueprints.** |
| **Keywords:** |  |
| **Approval Date:** | **10/15/2008** |

**Body:**

Office of Policy & Research

October 15, 2008

XXXXXXXXXXX
XXXXXXXXXXXX
XXXXXXXXXX
XXXXXX
XXXXXXXXXXXXX

Dear XXXXXXXXX:

We wish to acknowledge receipt of your letter of October 2, 2008 regarding the application of Kansas Retailers’ Sales tax. You inquired regarding whether submittal drawings are taxable.

Your letter indicated you install systems in building which control functions such as lighting, heating, cooling and security within the structure. You pay a company to provide submittal drawings, which you identify as similar to a blue print. The submittal drawings map out the control system your company will install. The company you contract with performs only engineering or ACAD work in providing these submittal drawings.

The Department of Revenue does not impose sales tax on blue prints, floor plans and other architectural consulting services or engineering consulting services. Your description of submittal drawings indicates sufficient resemblance to a blue print to include such drawings within the scope of these nontaxable items and services. Therefore the submittal drawing, as defined in your letter, would not be taxable for sales tax purposes.

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,

Jack Smith
Policy and Research

**Date Composed: 10/15/2008 Date Modified: 10/15/2008**