**Opinion Letter**

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| **Letter Number:** | **O-2000-005** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Businesses that are exempt from Kansas sales tax.** |
| **Keywords:** |  |
| **Approval Date:** | **03/24/2000** |

**Body:**

Office of Policy & Research

March 24, 2000

XXXX
XXXX
XXXX

RE: Your e-mail

Dear XXXX:

I have been asked to answer the e-mail that you sent earlier this month. You state that you have searched our website and have been unable to locate a list of businesses that are exempt from Kansas sales tax.

Please be advised that Kansas, unlike many other states, does not publish a list of businesses that are allowed to claim resale exemption. This is because our confidentiality statutes prohibit such publication. Accordingly, until the law is changed, you will have to rely on the exemption certificates presented by you customers.

If you continue to have questions about this, please call me at (785) 296-3081.

Sincerely,

Thomas E. Hatten

Attorney/Policy & Research

**Date Composed: 04/19/2000 Date Modified: 10/10/2001**