**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-194** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Resale exemption certificates.** |
| **Keywords:** |  |
| **Approval Date:** | **11/13/1998** |

**Body:**

Office of Policy & Research  
  
November 13, 1998

XXXX  
XXXX  
XXXX

RE: Your letter postmarked on September 23, 1998

Dear XXX:  
  
This is in response to your letter the we received in September. I have also talked with you. You indicated that you occasionally sell refrigerants to Kansas retailers for resale. These orders are shipped to the Kansas retailers from DuPont plants in other states and are billed to you. DuPont has been charging you Kansas compensating tax on these sales. You ask what you can do to avoid paying this tax since the purchasers are registered Kansas retailers who eventually resell the refrigerants at retail.  
  
To avoid paying tax on these sales you must register for Kansas sales tax and provide the vendor, the DuPont Corporation, with a Kansas resale exemption certificate. This will allow DuPont to deliver the refrigerants to Kansas businesses and not bill you tax. I have enclosed a registration application that you can use to register for Kansas sales tax. I have also enclosed a copy of a Kansas exemption certificate that you can complete and provide to DuPont.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided with 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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially affects this determination. Please call me if you have any additional questions.

Sincerely,  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

Enclosures  
  
  
**Date Composed: 11/23/1998 Date Modified: 10/10/2001**