**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-115** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchases of tangible personal property, by contractors, for the construction, reconstruction or modification of the Kansas Turnpike Authority (KTA) roadbed.** |
| **Keywords:** |  |
| **Approval Date:** | **05/21/1999** |

**Body:**

Office of Policy and Research  
  
  
May 21, 1999

TTTTTTTTTTT  
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Dear Mr. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated May 19, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that purchases of tangible personal property, by contractors, for the construction, reconstruction or modification of the Kansas Turnpike Authority (KTA) roadbed, are purchases on behalf of the KTA, and, as such, are exempted from the tax imposed by the Kansas Retailers’ Sales and Compensating Use Tax Acts.  
  
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.  
  
If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 07/06/1999 Date Modified: 10/11/2001**