**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-229** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Piano tuning done at a residence.** |
| **Keywords:** |  |
| **Approval Date:** | **10/19/1999** |

**Body:**

Office of Policy & Research

October 19, 1999

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XXXX

RE: Your letter regarding Piano Tuning

Dear XXXX:

I have been asked to answer your letter about that taxability of piano tuning. As you are aware, the department has historically taxed piano tuning under K.S.A. 79-3606(q). This subsection taxes the servicing of tangible personal property.

You ask if piano tuning done at a residence is subject to sales tax. You indicate that some of your customers are claiming your services are now exempt because of Senate Bill 493. This bill became law on July 1, 1998 and exempts residential repair and remodel work. Before the law took effect, the department issued Notice 98-02 to explain how it would be administered. I have enclosed a copy of the Notice for you to have and review.

For many years, the Department of Revenue has held that piano turning is a taxable service. *(See Question and Answer #123, Kansas Department of Revenue Policy Information Data Base)*. Whether Senate Bill 493 now exempts piano turning done at a residence is answered in Notice 98-02, at Paragraph III:

A residence is a type of building that consists of its component parts and fixtures, just as any other building. A residence does not include the tangible personal property located within it, such as furniture and clothing. . . .

To become part of a building, components and fixtures must be connected to the building by physical means, such as by bolts, nails, screws, cement, piping, or wire. Components and fixtures are intended to be permanent improvements to the building and make the building complete or habitable. Removal of a component or fixture would often damage the component or fixture or require the alteration or repair of the structure to which component or fixture is affixed. (emphasis added)

Normally, repair work done at a residence may be assumed to be exempt. This assumption applies since many items that are repaired in a home are either built into or connected to the residence. As the quoted discussion in the notice shows, this is not the case with pianos or with most furniture. The exemption for residential repair and remodeling does not apply to pianos, since they are considered to be tangible personal property located in the residence. Accordingly, piano turning and piano repairs continue to be subject to Kansas sales tax whether done at a residence or elsewhere.

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 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 effects this determination.

Sincerely,

Thomas E. Hatten
Attorney/Policy & Research

Enclosure

**Date Composed: 11/01/1999 Date Modified: 10/11/2001**