**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-24** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxable services performed in another state.** |
| **Keywords:** |  |
| **Approval Date:** | **02/26/1999** |

**Body:**

Office of Policy & Research

February 26, 1999  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXXX:  
  
I have been asked to respond to your letter of February 9, 1999. In it, you ask if a taxable service that is performed in Kansas would be exempt if the purchaser is located in another state and the contract for services is executed in another state.  
  
No, Kansas retailers’ sales tax applies to taxable services performed in Kansas. The situs of the purchaser and situs of the contact acceptance or contract execution are irrelevant.  
  
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,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 03/01/1999 Date Modified: 10/11/2001**