**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-43** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Freight and transportation charges.** |
| **Keywords:** |  |
| **Approval Date:** | **03/02/1999** |

**Body:**

Office of Policy & Research

March 2, 1999  
  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter received by this office on February 17, 1999.  
  
Kanas law imposes sales tax on the gross receipts from the sale of tangible personal property or the rendering of taxable services. K.S.A. 79-3603.  
  
“Gross receipts” means the total selling price or the amount received as defined in the Kansas Retailers' Sales Tax Act, in money, credits, property or other consideration valued in money from sales at retail within this state.  
  
K.S.A. 79-3602(g) defines the “selling price” to be “the total cost to the consumer exclusive of discounts allowed and credited, but including freight and transportation charges from the retailer to the consumer”.  
  
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  
  
  
**Date Composed: 03/09/1999 Date Modified: 10/11/2001**