**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-013** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Fuel surcharges.** |
| **Keywords:** |  |
| **Approval Date:** | **03/29/2000** |

**Body:**

Office of Policy & Research  
  
  
March 29, 2000

TTTTTTTTTTT  
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Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your e-mail dated March 28, 2000, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(a) imposes a sales tax: "upon the gross receipts received from the sale of tangible personal property at retail within this state."  
  
"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."  
  
Please be advised that it would be appropriate for the retailer to collect and remit Kansas sales tax on the total invoice amount, which would include, but not limited to, fuel surcharges.  
  
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: 04/11/2000 Date Modified: 10/11/2001**