**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-078** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Horse and horsemanship training services.** |
| **Keywords:** |  |
| **Approval Date:** | **07/25/2001** |

**Body:**

Office of Policy & Research  
  
  
July 25, 2001

TTTTTTTTTTT  
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Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated July 23, 2001, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that horse and horsemanship training services would not be subject to sales tax in the state of Kansas.  
  
Since, you are providing a nontaxable service, you would need to pay sales tax on all articles of tangible personal property purchased to provide the nontaxable service.  
  
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: 07/30/2001 Date Modified: 10/11/2001**