**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-039** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Snow and ice removal services.** |
| **Keywords:** |  |
| **Approval Date:** | **07/01/2004** |

**Body:**

Office of Policy & Research

July 1, 2004

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Dear Mr. TTTT:

We wish to acknowledge receipt of your letter dated January 27, 2004, regarding the application of Kansas Retailers’ Sales tax.

The snow and ice removal services that you are providing are not currently subject to sales tax in the state of Kansas. However, you must pay sales tax on all articles of tangible personal property, such as sand and salt, and all taxable services purchased to provide the nontaxable services.

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.

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Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

**Date Composed: 07/21/2004 Date Modified: 07/21/2004**