**Opinion Letter**

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| **Letter Number:** | **O-2008-007** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sightseeing or entertainment tours.** |
| **Keywords:** |  |
| **Approval Date:** | **10/28/2008** |

**Body:**

Office of Policy & Research  
  
  
October 28, 2008

TTTTTTTTTTTTT  
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Dear Ms. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated October 15, 2008, regarding the application of Kansas Retailers’ Sales tax.  
  
KAR 92-19-22a(a)(6) states in part: . . .If a ride or tour is advertised or otherwise held out as primarily for sightseeing or entertainment, the charge shall be considered to be for a recreational activity rather than for a transportation service. . .  
  
In closing, if the fee charged for a TTTTT tours, is advertised or otherwise held out as primarily for sightseeing or entertainment, then the fee would be considered recreation or entertainment, and therefore, would be subject to Kansas sales tax(es).  
  
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: 10/29/2008 Date Modified: 10/29/2008**