**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-126** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Printing supplies and maintenance agreements.** |
| **Keywords:** |  |
| **Approval Date:** | **09/11/1998** |

**Body:**

Office of Policy & Research

September 11, 1998  
  
  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 17, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
You generally stated in your letter that your company XXXXXXXXXXX operates printing presses and three copiers. Suppliers are charging you Kansas retailers’ sales tax on supplies used in the printing and copying process including toner. Your service agreement provider is charging you sales tax on copier maintenance agreements. The copier and supplies are used solely to manufacture copies for resale to the public.  
  
Your company should purchase toner exempt from Kansas retailers’ sales tax as an ingredient or component part on an item intended for resale. I assume that the service agreements you're referring to are to maintain your copier equipment. These maintenance service contracts are subject to Kansas retailers’ sales tax.  
  
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 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 effects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
**Date Composed: 09/11/1998 Date Modified: 10/10/2001**