**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1998-54** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Definition of retail sales.** |
| **Keywords:** |  |
| **Effective Date:** | **06/24/1998** |

**Body:**

Office of Policy & Research

June 24, 1998  
  
  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
  
  
Dear Mr. TTTTTTT:  
  
We wish to acknowledge receipt of your letter which was received by this office on June 3, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that the Kansas sales tax is imposed upon retail sales only. Retail sales are sales to final users or consumers. Therefore, since your company is purchasing the bulk liquefied gas tanks for lease to your customers, your company would be permitted to purchase the gas tanks exempt from sales tax.  
  
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: 06/30/1998 Date Modified: 10/10/2001**