**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-69** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Non-titled equipment.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998  
  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
  
  
Dear Ms. XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated July 31, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
You asked if your company should collect Kansas retailers’ sales tax on the sale of non-titled equipment that may be moved on highways.  
  
It is the opinion of the Kansas Department of Revenue that a retail sale of non-titled equipment would be subject to sales or compensating 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  
  
MDC  
  
  
**Date Composed: 08/28/1998 Date Modified: 10/10/2001**