**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-14** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Residential repair and remodeling services exemption.** |
| **Keywords:** |  |
| **Approval Date:** | **02/05/1999** |

**Body:**

Office of Policy & Research

February 5, 1999

XXXXXXXXXXXXXXXXXXX
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Dear XXXXXXXXXXXX:

The purpose of this letter is to respond to your letter received December 18, 1998.

1998 Senate Bill No. 493 exempts certain construction services that were formerly subject to Kansas sales tax. Effective July 1, 1998, services performed to install or apply tangible personal property are exempt from sales tax when the services involve the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence.

The department has determined that it will construe and administer K.S.A. 79-3603(p)(4) as exempting the land improvements that immediately surround a residence. This means the exemption for residential repair and remodeling services generally will be coextensive with the exemption for the original construction of a residence.

This exemption applies to services to repair of all residential property. It is immaterial if the residential property is owned by a landlord or that the work is performed for home warranty company.

Materials continue to be subject to Kansas sales or compensating taxes.

This is a private letter ruling pursuant to Kansas Administrative Regulation 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 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 affects this ruling.

Sincerely,

Mark D. Ciardullo
Tax Specialist

MDC

**Date Composed: 02/16/1999 Date Modified: 10/11/2001**