**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-047** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Books included in the cost of tuition of a class not subject to sales tax.** |
| **Keywords:** |  |
| **Approval Date:** | **09/25/2000** |

**Body:**

Office of Policy & Research  
  
  
September 25, 2000

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
Re: Kansas Sales Tax  
  
Dear XXXXX:  
  
Your correspondence of September 19, 2000 has been referred to me for response. Thank you for your inquiry.  
  
By your letter you ask whether books included in the tuition cost of a class are subject to sales tax. The answer is no. Our rational is set forth below.  
  
Your letter indicates your company offers XXXXXXXX training in Kansas where your office is located. When you enroll a person or group into a class your tuition is a set fee that covers all the costs involved in presenting the course, including three books that are read during the course, as well as a “participation manual”. The participation manual is a notebook that gives the course outline, further explains assignments and gives examples, as well as areas for the student to write.  
  
Your letter goes on to note you do not “sell” the books to anyone. They are only available as part of the course, and if someone called your office and wanted to purchase them you would refer them to a local bookstore. By your letter you ask whether the books are subject to sales tax.  
  
As a general rule, all sales of tangible personal property, such as books, are subject to sales tax pursuant to K.S.A. 79-3603(a). In the case you describe, however, the true object of the sale is the XXXXXXXXXX training class, not the books that are provided as part of the tuition. Therefore, because the books in question are only provided as part of the course, and are not sold separately, they are not subject to 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 make 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 private letter ruling.  
  
I trust this information is of assistance. If I can be of further service, please feel free to contact me.  
  
Sincerely,  
  
  
  
Jim Weisgerber  
Attorney  
Tax Specialist  
  
JW:jw  
  
  
**Date Composed: 09/25/2000 Date Modified: 10/11/2001**