**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-063** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Original construction of a new water tower.** |
| **Keywords:** |  |
| **Approval Date:** | **11/20/2000** |

**Body:**

Office of Policy & Research  
  
  
November 20, 2000

TTTTTTTTTTT  
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Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated November 15, 2000, regarding the application of Kansas Retailers’ Sales tax.  
  
The department has determined that the original construction of a new water tower qualifies as the original construction of building since it is an enclosure that houses water. Similarly, the payments for labor services to paint a new water tower would be exempt from Kansas sales tax(es). Please note that you must collect the appropriate Kansas sales tax(es) on services for the repair and maintenance projects at water tower sites that do not involve original construction. This would include the repainting of existing work.  
  
This is a private letter ruling pursuant to K.A.R. 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 ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. 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: 11/21/2000 Date Modified: 10/11/2001**