**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-014** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale of firewood.** |
| **Keywords:** |  |
| **Approval Date:** | **03/01/2001** |

**Body:**

Office of Policy & Research  
  
  
March 1, 2001

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Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated February 26, 2001, regarding the application of Kansas Retailers’ Sales tax.  
  
The general rule is that state sales tax is not assessed upon the gross receipts received from the sale of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant in a residence. HOWEVER, SAID SALE IS SUBJECT TO LOCAL SALES TAX, pursuant to KSA 12-189a. The taxing situs for determining which local tax applies is the situs of the retailer thereof (KSA 12-191) for wood, coal, kerosene and fuel oil. LP-gas and propane is based on the situs of the user (KSA 12-191).  
  
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: 03/06/2001 Date Modified: 10/11/2001**