**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-011** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Chemical purchases to clean dairy equipment.** |
| **Keywords:** |  |
| **Approval Date:** | **01/28/2002** |

**Body:**

Office of Policy & Research  
  
  
January 28, 2002

TTTTTTTTTTTT  
  
  
Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your e-mail dated January 23, 2002, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(n) exempts from sales tax: “all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services. . .”  
  
Pursuant to K.A.R. 92-19-53(c)(3), the following uses of tangible personal property do not qualify for exemption from sales tax as consumed in production: shipping, testing, repairing, servicing, maintaining, cleaning the equipment and the physical plant, and storing.  
  
In closing, the chemicals that you purchase to clean the dairy equipment would not come within the scope of the sales tax exemption in K.S.A. 79-3606(n), and, therefore would be subject to the appropriate Kansas sales tax(es).  
  
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: 02/12/2002 Date Modified: 02/12/2002**