**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-073** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Towing charges; glass removal and installation; and dent removal.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/2002** |

**Body:**

Office of Policy & Research  
  
  
August 21, 2002

XXXX  
XXXX  
XXXX

RE: Your letter dated August 19,2002

Dear XXXX:  
  
Thank you for your recent letter. You operate a body repair shop in the Kansas City area. You ask if towing charges are subject to sales tax. Please be advised that towing charges are not subject to Kansas sales tax if they are separately stated line items on the customer billing. When these charges are not separately identified as a line-item charge, they are subject to sales tax when repairs are performed on the vehicle. As you indicate, when a vehicle is a total loss, sales tax should not be charged on towing services since no taxable repair services are performed.  
  
In your letter, you discuss "sublet" services, such as "glass removal and installation" and "dent removal." These services are taxable since the sales tax enumerates them as being taxable. Taxable automobile services include, but are not limited to, "installing" or "applying" parts, paint, etc. to an automobile; and "repairing, servicing, altering or maintaining" an automobile. *See K.S.A. 79-3603(p); K.S.A. 79-3603(q); and K.S.A. 79-3603(r).*Unlike repairing, installing, applying, servicing, etc, there is no separate sales tax imposition for "towing." Therefore, towing charges are not subject to Kansas sales tax if they are a separately stated line-item on the customer's bill. The "sublet" services that you describe are subject to sales tax the sales tax act makes them taxable.  
  
I hope that I have adequately explained why towing charges are not taxed when stated as a separate line item charge, while the other charges are taxed. 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.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 08/26/2002 Date Modified: 08/26/2002**