**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2002-081** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of handicapped equipped motor vehicles and accessories.** |
| **Keywords:** |  |
| **Approval Date:** | **10/04/2002** |

**Body:**

Office of Policy & Research  
  
  
October 4, 2002

TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
  
  
Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated September 24, 2002, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(r) exempts from sales tax: “all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person's mobility; such term shall include accessories attached or to be attached to motor vehicles, but such term shall not include motor vehicles or personal property which when installed becomes a fixture to real property. . .”  
  
Please be advised that it is the opinion of this office that the electric or manual wheel chair, whether sold or rented, the motorized scooter and the wheelchair lift that attaches to vehicles would come within the scope of the sales tax exemption in K.S.A. 79-3606(r). However, the ramps that will not be attached to the vehicle and that can be installed in the home as a threshold ramp would be subject to the appropriate Kansas sales tax(es), since the respective ramps, which when installed becomes a fixture to real property. Further, this exemption does not cover the sale of the handicap motor vehicles.  
  
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: 10/09/2002 Date Modified: 10/17/2002**