**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-008** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Dirt moving services.** |
| **Keywords:** |  |
| **Approval Date:** | **04/26/2004** |

**Body:**

Office of Policy & Research

April 26, 2004

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Dear Sirs:

The purpose of this letter is to respond to your request dated March 24, 2004. In it you asked if the service of moving dirt for a developer from one of his properties to another of his properties is subject to Kansas retailers’ sales tax. The answer to question is no.

As a rule, sales tax is imposed on all transactions involving the transfer of tangible personal property. With services, however, tax is imposed only on those transactions that are specifically enumerated in the sales tax act. Exemptions for transactions involving either tangible personal property or services are allowed as specifically enumerated.

Your company would be required to pay sale or compensating taxes on all purchases of tangible personal property and taxable services used or consumed in the production of this nontaxable service.

This is a private letter ruling pursuant to K.A.R. 92-19-59, based on the representations you have made. To the extent those representations are incomplete or inaccurate, this ruling is void. This ruling will be revoked by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.

Sincerely,

Mark D. Ciardullo
Tax Specialist

**Date Composed: 04/30/2004 Date Modified: 04/30/2004**