**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-010** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Delivery charges.** |
| **Keywords:** |  |
| **Approval Date:** | **04/26/2004** |

**Body:**

Office of Policy & Research  
  
  
April 26, 2004

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXX  
  
RE: XXXXXXXXXXXXXXXXX  
  
Dear XXXXX:  
  
The purpose of this letter is to respond to your request dated March 20, 2004. In it you asked if delivery charges are included the base for the calculations of Kansas retailers’ sales or compensating taxes. The answer to question is yes.  
  
"Delivery charges" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing*. See K.S.A 79-3602 (i).*  
  
"Sales or selling price" applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property and services, for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:  
(A) The seller's cost of the property sold;  
(B) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller and any other expense of the seller;  
(C) charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;  
(D) delivery charges;  
(E) installation charges; and  
(F) the value of exempt personal property given to the purchaser where taxable and exempt  
personal property have been bundled together and sold by the seller as a single product or piece of merchandise. *See K.S.A. 79-3602 (ll) (1).*  
  
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  
  
  
MDC  
  
  
**Date Composed: 04/30/2004 Date Modified: 04/30/2004**