**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-246** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale of beverages for human consumption.** |
| **Keywords:** |  |
| **Approval Date:** | **10/26/1999** |

**Body:**

Office of Policy & Research  
  
  
October 26, 1999

TTTTTTTTTTT  
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Dear Ms. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated September 20, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
Please be advised that the Kansas sales and use tax law does not provide an exemption from sales tax on the sale of beverages for human consumption. Therefore, your company would be obligated to collect and remit the appropriate Kansas sales/use tax(es) on said sales. The sales/use tax rate in the state of Kansas is 4.9%. In some instances, local sales tax(es) may also apply.  
  
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: 11/09/1999 Date Modified: 10/11/2001**