**Private Letter Ruling**

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| **Ruling Number:** | **P-2008-007** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of saddles, bridles and other horse equipment.** |
| **Keywords:** |  |
| **Approval Date:** | **10/28/2008** |

**Body:**

Office of Policy & Research  
  
  
October 28, 2008

XXXXXXXX  
XXXXXXX  
XXXXXXXXXX  
  
Dear XXXXXXX:  
  
We wish to acknowledge receipt of your letter of October 23, 2008 regarding the application of Kansas Retailers’ Sales tax. You inquired regarding the sales of items, such as saddles, bridles and other horse equipment.  
  
Horse equipment items sold for use during the production and care of cattle as part of an agricultural operation would be tax exempt. You must document all exempt sales by securing and maintaining an exemption certificate from each customer that claims exemption. However, sales of such equipment for uses such as recreational riding, racing, or competition do not qualify for agricultural use and would be taxable.  
  
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,  
  
  
Jack Smith  
Policy and Research  
  
  
**Date Composed: 10/29/2008 Date Modified: 10/29/2008**