**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-04** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Recycling** |
| **Keywords:** |  |
| **Approval Date:** | **01/20/1999** |

**Body:**

Office of Policy & Research

January 20, 1999  
  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated December 21, 1998.  
  
Your company is engaged in providing a service to consumers. Your service is the removal and recycling of residential paper waste. You asked if the sale of this service would be subject to Kansas retailers’ sales tax.  
  
It is the opinion of the Kansas Department of Revenue that the service you perform is essentially recycling and trash removal. Kansas does not tax trash removal services. Accordingly, your service of recycling items being disposed of would not be subject to Kansas retailers’ sales tax.  
  
This is a private letter ruling pursuant to Kansas Administrative Regulation 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 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 ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 01/21/1999 Date Modified: 10/11/2001**