**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-173** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Discontinuation of business.** |
| **Keywords:** |  |
| **Approval Date:** | **08/09/1999** |

**Body:**

Office of Policy and Research  
  
  
August 9, 1999

XXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
XXXXXXXXXXXXX  
  
  
  
Dear XXXXXXXXX:  
  
I have been asked to respond to your letter dated July 14, 1999. In it, you ask if it is appropriate to “close out” your Kansas retailers’ sales tax registration.  
  
In your letter you stated that you purchase for resale and sell at retail food supplements. You are registered to collect and remit Kansas retailers’ sales tax. The multi-level marketing company from which you purchase the food supplements has agreed with the Kansas Department of Revenue to register, collect and remit sales tax on shipments to Kansas members. Starting June 1, 1999 the food supplement supplier shall begin to collect sales tax on your purchases of food supplements that you intent to resell or consume.  
  
Based on the information in your letter it is the opinion of the Kansas Department of Revenue that it is appropriate for you to discontinue your sales tax registration. I have enclosed a form for that purpose.  
  
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,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC: mdc  
  
Enclosure: Notice of Discontinuation of Business  
  
  
**Date Composed: 08/09/1999 Date Modified: 10/11/2001**