**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-013** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Transportation services provided by a limousine business.** |
| **Keywords:** |  |
| **Approval Date:** | **02/19/2001** |

**Body:**

Office of Policy & Research

February 19, 2001

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Dear Ms. TTTTTT:

We wish to acknowledge receipt of your letter dated February 14, 2001, regarding the application of Kansas Retailers’ Sales tax.

Please be advised that transportation services provided by a limousine business would not be subject to sales tax in the state of Kansas.

Since, you are providing a nontaxable service, you would need to pay sales tax on all articles of tangible personal property, such as the limousine, any repairs to the respective limousine, pop, water, pictures, flowers, and etc., purchased to provide the nontaxable service.

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: 02/23/2001 Date Modified: 10/11/2001**