**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-040** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Herbal fiberblend and barley green supplements.** |
| **Keywords:** |  |
| **Approval Date:** | **05/09/2001** |

**Body:**

Office of Policy & Research

May 9, 2001

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XXXX
XXXX

RE: Your letter of April 26, 2001

Dear XXXX.

Thank you for your letter. You state that your company has a sales and use tax account with Kansas, and ask if you are required to collect tax on sales of two new products. The products are: (1) herbal fiberblend and (2) barley green supplements. You enclosed copies of the product labels that describe these supplements. Please be advised that the two products are subject to Kansas tax.

States that exempt food sales may exempt many or all of your herbal products, depending on the wording of their exemptions. Unlike these states, Kansas taxes retail sales of food and food products. Similarly, unlike some states, Kansas taxes sales of over-the-counter medicines. Therefore, there are no Kansas exemptions that apply to your products.

I hope that this adequately answers all of your questions. If not, you can call me at (785) 296-3081 or visit our web site at www.ink.org/public/kdor/ . We have written a number of other opinion letters that reach a similar conclusion about retail sales of herbal supplements. 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,

Thomas E. Hatten
Attorney/Policy & Research

**Date Composed: 05/15/2001 Date Modified: 10/11/2001**