**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-015** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Safety shoes for production employees.** |
| **Keywords:** |  |
| **Approval Date:** | **02/11/2002** |

**Body:**

Office of Policy & Research  
  
  
February 11, 2002

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Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated January 29, 2002, regarding the application of Kansas Retailers’ Sales tax.  
  
Effective July 1, 2000, K.S.A. 79-3606(kk)(1) exempts (A) all sales of machinery and equipment used in Kansas as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility, (B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and (C) all sales of repair and replacement parts and accessories for such machinery and equipment.  
  
The exemption contained in (kk) applies to safety and protective apparel that is purchased by an employer and furnished without charge to employees who are involved in production or research activities.  
  
The exemption does not apply to general uniforms and weather related apparel.  
  
Therefore, the following items are exempt from tax if supplied without charge to your employees: rubber boots, gloves, goggles, plano safety glasses, face shields, rubber & protective aprons (all to protect from chemicals); ear muffs (hearing protection); hard hats, safety shoes; prescription safety glasses; respirators.  
  
Sweat bands, stocking caps (for weather protection) and uniforms (long sleeve shirts and long pants) do not qualify for exemption.  
  
I have enclosed a copy Notice 00-08.  
  
In closing, since the safety shoes are not furnished entirely without charge to the production employees, the total cost of the respective safety shoes would be subject to the appropriate Kansas sales/use tax(es).  
  
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: 02/12/2002 Date Modified: 02/21/2002**