**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-027** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Museum tour tickets and gift shop sales.** |
| **Keywords:** |  |
| **Approval Date:** | **03/19/2002** |

**Body:**

Office of Policy & Research  
  
  
March 19, 2002

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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated March 15, 2002, regarding the application of Kansas Retailers’ Sales tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59.  
  
K.S.A. 79-3603(e) imposes a sales tax upon: “the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services. . .”  
  
Please be advised that the museum would be obligated to collect the appropriate Kansas sales tax(es) on the sale of tour tickets, which allow people admission into a the respective museum.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
The sale of items from the gift shop would be subject to sales tax, pursuant to K.S.A. 79-3603(a).  
  
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: 03/29/2002 Date Modified: 03/29/2002**