**Private Letter Ruling**

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| **Ruling Number:** | **P-2003-055** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Transfer of a vehicle from a partner to the partnership or from a partnership to a partner.** |
| **Keywords:** |  |
| **Approval Date:** | **11/07/2003** |

**Body:**

Office of Policy & Research  
  
  
November 7, 2003

TTTTTTTTTTTTT  
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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated October 29, 2003, regarding the application of Kansas Retailers’ Sales tax.  
  
K.A.R. 92-19-30(j)(3) states in part: “A transfer of a vehicle from a partner to the partnership or from a partnership to a partner shall be presumed to be a taxable transfer. A transfer from the partner to the partnership shall be presumed to be made in consideration of an increased partnership interest. . .”  
  
In closing, the transfer of the motor vehicle from TTTTTTTTTTTTTTTTTTTTTTTTT, TTTT. would be subject to the appropriate Kansas sales 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: 11/14/2003 Date Modified: 11/14/2003**