**Opinion Letter**

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| **Letter Number:** | **O-2007-002** |

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| **Tax Type:** | **Kansas Compensating Tax; Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Tarps purchased by a farmer or rancher used to cover harvested hay.** |
| **Keywords:** |  |
| **Approval Date:** | **06/25/2007** |

**Body:**

Office of Policy & Research  
  
  
June 25, 2007

XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated June 13, 2007; the content of your letter is duly noted.  
  
You asked if tarps that are purchased by a farmer or rancher that are used to cover harvested hay would qualify for exemption from Kansas sales and compensating taxes as exempt farm machinery or equipment.  
  
It is the opinion of the Kansas Department of Revenue that the use of the tarp as expressed above does qualify the tarp for exemption as farm machinery or equipment.  
  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 06/26/2007 Date Modified: 06/26/2007**