**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-71** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Teaching Yoga.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998  
  
  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
  
  
Dear Mr. XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter received by this office on July 6, 1998.  
  
From the context of your letter I am assuming your request is regarding Kansas retailers’ sales tax. Specifically, does the Kansas law define you as a retailer?  
  
If your only activity is the teaching of Yoga, you would not be required to register as a retailer. If you engage in the selling of tangible personal property or the performance of any taxable service in Kansas, then you would be required to register, collect and remit sales tax to the State.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 08/28/1998 Date Modified: 10/10/2001**