**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-177** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxation of the service of transcribing printed documents into Braille.** |
| **Keywords:** |  |
| **Approval Date:** | **08/17/1999** |

**Body:**

Office of Policy and Research

August 17, 1999  
  
  
XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
  
  
Dear XXXXXXX:  
  
I have been asked to respond to your letter dated July 15, 1999. In it, you ask for guidance pertaining to Kansas retailers’ sales tax on the purchases by your business.  
  
In your letter you stated that you propose to engage in a service business. The service is the transcribing of printed documents to Braille documents. The documents include menus, newsletters, lease and bank statements.  
  
As a rule, sales tax is imposed on all transactions involving the transfer of tangible personal property. With services, however, tax is imposed only on those transactions that are specifically enumerated in the sales tax act. Exemptions for transactions involving either tangible personal property or services are allowed, as specifically enumerated.  
  
After reviewing the information provided in your letter, we have concluded the service you provide is not subject to the Kansas sales tax. This determination is based on our belief that the type of service you provide has not been enumerated in the sales tax act as a service that is subject to tax. Your service is similar to translating documents written in English into another language for a single end user. You must pay sales tax on all articles of tangible personal property and all services purchased by you in Kansas which enable you to provide the nontaxable service. Please note that this opinion might change if you begin to produce Braille documents that you hold for resale.  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.  
  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC:mdc  
  
  
**Date Composed: 08/26/1999 Date Modified: 10/11/2001**