**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-020** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Total invoice amount, including recovery of design, copywriting, art direction and printing related costs, subject to sales tax.** |
| **Keywords:** |  |
| **Approval Date:** | **10/05/2001** |

**Body:**

Office of Policy & Research  
  
  
April 17, 2000

TTTTTTTTTTTT  
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Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated April 4, 2000, regarding the application of Kansas Retailers’ Sales tax. The statutory site in the letter to you was incorrect. It has been corrected in the body of this letter.  
  
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."  
  
"Gross receipts" means the total selling price or the amount received as defined in the Kansas Retailers' Sales Tax Act, in money, credits, property or other consideration valued in money from sales at retail within this state.  
  
Please be advised that it would be appropriate for the retailer to collect and remit Kansas sales tax on the total invoice amount, which would include recovery of your design, copywriting, art direction and printing related costs, which you incur in order to produce the product for your customer.  
  
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: 10/05/2001 Date Modified: 10/11/2001**