**Private Letter Ruling**

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| **Ruling Number:** | **P-2005-023** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Massage therapy services.** |
| **Keywords:** |  |
| **Approval Date:** | **09/19/2005** |

**Body:**

Office of Policy & Research  
  
  
September 19, 2005

XXXX  
XXXX  
XXXX

RE: You letter dated September 15, 2005

Dear XXXX:  
  
Thank you for your recent letter. You ask if massage therapy services are subject to sales tax. The answer is no. Kansas sales tax is not imposed on charges for massage therapy services.  
  
The Kansas retailers' sales tax act taxes sales of tangible personal property and charges for sales of certain enumerated services. This means that all taxable services are listed in the imposition section, K.S.A. 79-3603. Massage therapy services are not among the services listed in K.S.A. 79-3603 as being taxable.  
  
This means that you should not collect tax on the fees charged for your massage services. All of your purchases for use in your business, such as massage tables or lotions, are taxable when you buy them. If you expand your business in the future to sell lotions or other things to customers, you must register as a retailer and collect sales tax on those sales even though the massage services are not taxed.  
  
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. Please let me know if you have additional questions.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 09/27/2005 Date Modified: 09/27/2005**