**Private Letter Ruling**

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| **Ruling Number:** | **P-2010-001** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Pet related services.** |
| **Keywords:** |  |
| **Approval Date:** | **03/22/2010** |

**Body:**

Office of Policy & Research

March 22, 2010

XXXXXXXXXXXXX
XXXXXXXXX
XXXXXXXX
XXXXXXXXXXXXXXXX

Dear XXXXXXXX:

We wish to acknowledge receipt of your recent letter regarding the application of Kansas Retailers’ Sales tax. You inquired regarding services provided through your business.

Canine and equine massage at client’s location performing full therapeutic body massage on the owner’s dog or horse.
**Answer:** The following activities are examples of services the Department of Revenue has held as taxable when performed on pets: grooming, haircuts, trimming nails, flea dips and bathing. A massage performed on a dog or horse would be not be included in this category and is a nontaxable service.

Pet sitting and dog walking. Providing care for pets at clients home including feeding, walking, letting them out for potty breaks, cleaning litter boxes, etc.
**Answer:** The services you describe of feeding, walking, and watching pets are care related services and are not taxable. You would be required to pay sales tax on any items you purchase to provide this service such as collars, leads, harnesses, scoops, etc.

Pet taxi service involves transporting a client’s pet to a veterinarian or groomer.
**Answer:** The service of transporting a pet from a home to an appointment is not taxable. You would be required to pay sales tax on any items you purchase to provide this service such as disinfectant to clean your vehicle or mats, rugs, towels used in the vehicle.

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,

Jack Smith
Policy and Research

**Date Composed: 03/23/2010 Date Modified: 03/23/2010**