**Opinion Letter**

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| **Letter Number:** | **O-2000-003** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of water softeners sold and installed in Kansas residences.** |
| **Keywords:** |  |

**Body:**

Office of Policy & Research  
  
  
February 2, 2000

XXXXX  
XXXXX  
XXXXX

RE: Your letter of December 10. 1999

Dear XXXXX:  
  
Thank you for your letter that was sent in December. In it, you ask how sales of water softeners that are sold and installed in Kansas residences should be taxed. Please be advised that the sale of the softener is subject to sales tax and the charges for installing the softener in a residence are not.  
  
This means that when a vendor of a water softener sells a softener to a homeowner, the vendor should charge sales tax on the full retail selling price charged for the water softener. Any installation charges that are separately billed should not be taxed.  
  
The tax base for sales of water softeners that are not for residential use is the full price charge to the customer, including labor. For example, when a water softener is sold and installed at a business such as a beauty shop, sales tax is due on the full amount charged to the customer.  
  
I hope that this adequately answers your questions. If not, please call me at (785) 296-3081.

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 02/17/2000 Date Modified: 10/10/2001**