**Opinion Letter**

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| **Letter Number:** | **O-2000-004** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Inspection, maintenance and repair of fire extinguishers for churches.** |
| **Keywords:** |  |
| **Approval Date:** | **03/24/2000** |

**Body:**

Office of Policy & Research  
  
  
March 24, 2000

XXXX  
XXXX  
XXXX

RE: Your e-mail

Dear Mr. XXXX:  
  
I have been asked to answer the questions that you asked in an e-mail sent last month. You inspect, maintain, and repair fire extinguishers. You ask if these services are taxable or exempt when you provide them to churches in Kansas. Please be advised that your sales to Kansas churches for use in places like their sanctuaries and administrative facilities are now exempt from sales tax. This includes sales of the extinguishers themselves, sales of parts for the extinguishers, and sales of labor services to repair and maintain them.  
  
The 1998 Kansas legislature extended the sales tax exemption to churches and other religious organizations. I have enclosed a copy of Notice 99-14 that explains the exemption in detail.  
  
I hope that this letter and the notice answer an additional questions that you have. If not, please call me at (785) 296-3081 and we can discuss them.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

Enclosure  
  
  
**Date Composed: 04/19/2000 Date Modified: 10/10/2001**