**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-37** |

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| **Tax Type:** | **Kansas Compensating Tax** |
| **Brief Description:** | **Materials delivered to Kansas.** |
| **Keywords:** |  |
| **Effective Date:** | **04/22/1998** |

**Body:**

Office of Policy & Research

April 22, 1998  
  
  
TTTTTTTTTTT  
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Dear Mr. TTTTTTT:  
  
We wish to acknowledge receipt of your letter dated April 13, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
Use tax is levied for the privilege of using, storing, or compounding within this state any article of tangible personal property. Such tax shall be collected in an amount equal to the consideration paid by the consumer multiplied by the rate of 4.9%.  
  
Please be advised that your client’s company would be obligated to remit use tax to the state of Kansas on all promotional materials, when the printer is obligated to deliver said materials to an address within this state.  
  
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: 04/27/1998 Date Modified: 10/10/2001**