**Opinion Letter**

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| **Letter Number:** | **O-2002-013** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of bottled water to restaurant patrons.** |
| **Keywords:** |  |
| **Approval Date:** | **08/15/2002** |

**Body:**

Office of Policy & Research  
  
  
August 15, 2002

XXXX  
XXXX  
XXXX

RE: Your letter of August 9, 2002

Dear XXXX:  
  
Thank you for you recent letter. You are writing on behalf of a restaurant. The restaurant purchases various kinds of bottled water to resell to patrons. This includes bottles of carbonated water, spring water, flavored water, and mineral water. Patrons may consume the bottled water at the restaurant or carry the sealed bottles off-premises. You ask if these sales of bottled water are subject to Kansas sales tax. Please be advised that all of the sales are subject to Kansas state and local sales tax.  
  
This straightforward answer is possible because Kansas does not exempt sales of groceries. Kansas also specifically taxes sales of meals made at a restaurant. This means that Kansas, unlike many states, has not had to struggle to distinguish between taxable sales made at a restaurant and sales of food (or in this case water) that many States exempt when food is sold for consumption off premises.  
  
I believe that I have answered all of you questions. If you wish to discuss this matter further, please call me at 795-296-3081.

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 08/19/2002 Date Modified: 08/19/2002**