**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-61** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Dietary Supplements** |
| **Keywords:** |  |
| **Approval Date:** | **07/21/1998** |

**Body:**

Office of Policy & Research

July 21, 1998  
  
XXXXXXXXXXXX  
XXXXXXXXXXXX  
XXXXXXXXXXXX  
XXXXXXXXXXXX  
  
Dear XX XXXXXXX,  
  
This letter is in response to your letter dated June 18, 1998.  
  
You requested a private letter in behalf of your client, XXXXXXXXXXXXXXXX.  
  
You requested that the department confirm is certain products of your client would or would not be subject to Kansas sales or use tax.  
  
The products described in your letter are dietary supplements. Kansas law imposes sales and use tax on the sale of tangible personal property and enumerated services. The law contains no exemptions for the sale of food, groceries, or dietary supplements. Sales of dietary supplements are subject to sales or use tax in Kansas.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 07/22/1998 Date Modified: 10/10/2001**