**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-205** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Dirt scrapers.** |
| **Keywords:** |  |
| **Approval Date:** | **09/09/1999** |

**Body:**

Office of Policy & Research  
  
  
September 9, 1999

TTTTTTTTTTTT  
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Dear Mr. TTTTTTTT:  
  
We wish to acknowledge receipt of your letter dated August 31, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(t) exempts from sales tax: “all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such equipment. For purposes of this subsection the term “farm machinery and equipment or aquaculture machinery and equipment” shall include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto. . .”  
  
It is the opinion of this office that the sale of the TTTTTT Dirt Scraper, which is designed for use with farm tractors would come within the scope of the sales tax exemption in K.S.A. 79-3606(t), and, therefore be exempt from sales tax in the state of Kansas.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. 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: 09/22/1999 Date Modified: 10/11/2001**