**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-73** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Mowing, dirt and tree branch hauling, snow plowing and grading services.** |
| **Keywords:** |  |
| **Approval Date:** | **03/09/1999** |

**Body:**

Office of Policy & Research  
  
  
March 9, 1999

TTTTTTTTTTT  
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Dear Mr. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated January 29, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
The state of Kansas taxes only enumerated services. The mowing, dirt and tree branch hauling, snow plowing and grading services that you are providing are not currently subject to sales tax in the state of Kansas. However, you must pay sales tax on all articles of tangible personal property and all taxable services purchased to provide the nontaxable services.  
  
K.S.A. 79-3603(q) imposes a sales tax: “upon the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property. . .”  
  
In closing, welding and log splitting services would come within the scope of taxable services, pursuant to K.S.A. 79-3603(p), since these respective services involve the altering of tangible personal property, unless the purchaser can provide you with a properly completed exemption certificate.  
  
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: 03/29/1999 Date Modified: 10/11/2001**