**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-88** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Airplane hanger rental.** |
| **Keywords:** |  |
| **Approval Date:** | **03/22/1999** |

**Body:**

Office of Policy & Research  
  
  
March 22, 1999

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Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated March 3, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
For local sales tax purposes, all retail sales occur at the place of business of the retailer. Based upon the information that you provided in your letter to this department, it appears that the place where the airplane order is taken and where the negotiations are carried on is your sales office. With this in mind, if your sales office is located in a city or county that has imposed a local sales tax, then your company would be obligated to collect the appropriate state and local sales tax(es) on your respective taxable sales and or rentals of airplanes.  
  
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: 04/02/1999 Date Modified: 10/11/2001**