**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-043** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Direct purchases by a Missouri County** |
| **Keywords:** |  |
| **Approval Date:** | **09/18/2000** |

**Body:**

Office of Policy & Research

September 18, 2000

XXXXXXXXXXXXXX
XXXXXXXXXXXXXXX
XXXXXXXXXXXX

Dear XXXXXXXXXXXX:

The purpose of this letter is to respond to your letter received by this office on August 9, 2000. In it, you ask if a direct purchase by a Missouri County is exempt from Kansas sales tax.

The answer to your question is no. Allow me to explain the Department’s rationale.

Kansas law exempts direct purchases by political subdivisions of the State of Kansas. See K.S.A. 79-3606(b). A Missouri County or City has no standing to assert an exemption from Kansas sales tax on deliveries of tangible property to them that occur in 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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.

Sincerely,

Mark D. Ciardullo
Tax Specialist

**Date Composed: 09/19/2000 Date Modified: 10/11/2001**