**Opinion Letter**

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| **Letter Number:** | **O-2000-028** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Management services.** |
| **Keywords:** |  |
| **Approval Date:** | **10/24/2000** |

**Body:**

Office of Policy & Research  
  
  
October 24, 2000

XXXX  
XXXX  
XXXX

RE: You e-mail inquiry

Dear XXXX:  
  
I have been asked to answer your e-mail that we received last week. You ask if management services are subject to sales tax. Please be advised that they are not taxable services. The Kansas sales tax act imposes tax on all retail sales of tangible personal property. Various exemption are then applied to this broad imposition. Under the act, sales tax applies only to those services that are enumerated (specified) by statutes. Management services are not specifically taxed under the law. Therefore, the providing of management services by one company to a related entity is not subject to Kansas sales tax.  
  
I hope that this answers your questions. If you have any additional questions, you can visit our web site at www.ink.org/public/kdor/ or can call me at (785) 296-3081.

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 10/24/2000 Date Modified: 10/10/2001**