**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-06** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Application of sales tax on health foods and vitamins.** |
| **Keywords:** |  |
| **Effective Date:** | **02/02/1998** |

**Body:**

**Office of Policy and Research**

February 2, 1998

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Dear Ms. XXXXXXXXX

We wish to acknowledge receipt of your letter dated December 24, 1997, regarding the application of Kansas Retailers’ Sales tax.

K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”

Please be advised that the Kansas sales and use tax law does not provide an exemption from sales tax on the sale of multi-nutrient health foods and vitamins. Therefore, your company would be obligated to collect and remit the appropriate Kansas sales/use tax(es) on said sales. The sales/use tax rate in the state of Kansas is 4.9%. In some instances, local sales tax(es) may also apply.

If I may be of further assistance, please contact me at your earliest convenience at (913) 296-7776.

Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

**Date Composed: 02/04/1998 Date Modified: 10/10/2001**