**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-184** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Training Materials** |
| **Keywords:** |  |
| **Approval Date:** | **11/10/1998** |

**Body:**

Office of Policy & Research

November 10, 1998  
  
  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated October 22, 1998.  
  
You seek a private letter ruling based on the following facts. Your company provides for a fee computer training classes to businesses and individuals. The fee for this training includes training manuals. The training manuals are retained by the class participants.  
  
Kansas law does not impose a sales tax on gross receipts generated from the service of providing training or instruction. Persons participating in these classes are charged a lump sum fee. The fee includes instruction and training materials such as manuals. You are seeking advice as to whether not you should be remitting sales tax on manuals that are included as a part of class materials.  
  
It is the opinion of Kansas Department of Revenue that your company would be the consumer of these materials. Your company is required to pay sales or compensating tax when purchasing these materials. The gross receipt from the service of providing computer training classes would not be subject to Kansas sales tax.  
  
This is a private letter ruling pursuant to Kansas Administrative Regulation 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 private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 11/12/1998 Date Modified: 10/10/2001**