**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-86** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Labor to repair hail damage.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998  
  
  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated July 30, 1998.  
  
Kansas law exempts from Kansas retailers’ sales tax (“KRST”) repair services performed on buildings and facilities to repair damage caused by fire, flood, tornado, lightning, explosion, or earthquake. Materials used or consumed in these repairs are subject to KRST or Kansas compensating tax (“KCT”).  
  
Services performed to repair hail damage to a building or facility would be subject to KRST. On and after July 1, 1998, for buildings qualify as a residences the services performed to repair the hail damage would be exempt from KRST. Materials used or consumed for hail repairs are subject to KRST or Kansas compensating tax (“KCT”).  
  
I have enclosed a notice that explains the exemption for residential remodeling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 08/31/1998 Date Modified: 10/10/2001**