**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-268** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Mineral oil purchases to be used in conjunction with grain handling and dust suppression.** |
| **Keywords:** |  |
| **Approval Date:** | **12/03/1999** |

**Body:**

Office of Policy & Research  
  
  
December 3, 1999

TTTTTTTTTTTT  
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Dear Mr. TTTTTTT:  
  
We wish to acknowledge receipt of your letter dated October 21, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(n) exempts from sales tax: "all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas. . .”  
  
Please be advised that it is the opinion of this office that the mineral oil purchases would come within the scope of the sales tax exemption in K.S.A. 79-3606(n), when the respective property is used in the grain handling business. For your convenience, I have enclosed an exemption certificate that you may supply your vendors when making qualified purchases of mineral oil exempt from sales tax. The department does not assign numbers to these exemption certificates. Additionally, I have enclosed Form BT/st-28B, which is a Statement for Sales Tax Exemption on Electricity, Gas, or Water Furnished Through One Meter.  
  
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 in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
Enc  
  
  
**Date Composed: 12/20/1999 Date Modified: 10/11/2001**