**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-018** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Equipment sales, repairs and rentals.** |
| **Keywords:** |  |
| **Approval Date:** | **04/12/2000** |

**Body:**

Office of Policy & Research  
  
  
April 12, 2000

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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated May 11, 1999, regarding the application of Kansas Retailers’ Sales tax. I apologize for the delay in answering your request.  
  
Please find enclosed the documents completed per your request. For your convenience, I have enclosed an STD-100, which is an alphabetical listing of cities and counties, within the state of Kansas that imposed a local sales tax(es).  
  
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  
  
  
**Date Composed: 05/10/2000 Date Modified: 10/11/2001**