**Private Letter Ruling**

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| **Ruling Number:** | **P-2006-017** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of a house to an individual planning to relocate the house to another location.** |
| **Keywords:** |  |
| **Approval Date:** | **12/01/2006** |

**Body:**

Office of Policy & Research  
  
  
December 1, 2006

XXXXXXXX  
XXXXXXXX  
XXXXXXXX  
XXXXXXXXXXXX  
  
Dear XXXXXXXX:  
  
We wish to acknowledge receipt of your letter of August 28, 2006 regarding the application of Kansas Retailers’ Sales tax. You inquired regarding the sale of a house to an individual who plans to relocate the house to another location.  
  
It is the opinion of the Kansas Department of Revenue that the building in question would be considered as real property at the time of the sale. Therefore, the sale of the home would not constitute the sale of tangible personal property and is not subject to sales tax.  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make 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 private letter ruling.  
  
Sincerely,  
  
  
Jack Smith  
Policy and Research  
  
  
**Date Composed: 12/18/2006 Date Modified: 12/18/2006**