**Opinion Letter**

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| **Letter Number:** | **O-1998-01** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxability of tickets sold to performances in Kansas.** |
| **Keywords:** |  |
| **Approval Date:** | **08/17/1998** |

**Body:**

Office of Policy & Research

August 17, 1998  
  
  
TTTTTTTTTTT  
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Dear Mr. TTTTTT:  
  
We wish to acknowledge receipt of your letter dated June 10, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(e) imposes a sales tax upon: “the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services. . .”  
  
Please be advised that since the box office performances are held in the state of Kansas, the appropriate Kansas sales tax(es) would be due on the ticket sales, regardless of where or by whom said tickets are sold.  
  
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: 09/02/1998 Date Modified: 10/10/2001**