**Opinion Letter**

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| **Letter Number:** | **O-1998-14** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxability of purchases made by nursing homes.** |
| **Keywords:** |  |
| **Approval Date:** | **10/06/1998** |

**Body:**

Office of Policy & Research

October 6, 1998  
  
  
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Dear Ms. TTTTT:  
  
We wish to acknowledge receipt of your letter dated September 19, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
This is an informational letter only and not a private letter ruling pursuant to K.A.R. 92-19-59.  
  
Senate Bill 309, enacted by the 1987 Kansas Legislature, provided that all sales of medical supplies and equipment purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, for the purpose of providing medical services to residents thereof, shall be exempt from sales tax in the state of Kansas. However, this exemption does not apply to tangible personal property customarily used for human habitation purposes.  
  
Construction projects that are fully financed by industrial revenue bonds could qualify for a project exemption certificate. The political subdivision issuing the bonds shall obtain from the Kansas Department of Revenue, a project exemption certificate prior to the start of the project. For your convenience, I have enclosed Form PR-76, which is a Request for Project Exemption Certificate. 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: 10/19/1998 Date Modified: 10/10/2001**