**Opinion Letter**

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| **Letter Number:** | **O-2000-017** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Wholesale sales of vegetable and garden seed packets to Kansas retailers.** |
| **Keywords:** |  |
| **Approval Date:** | **10/02/2000** |

**Body:**

Office of Policy & Research

October 2, 2000

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XXXX

RE: Your letter of July 18, 2000

Dear XXXX:

I have been asked to answer the questions that you pose in your letter received earlier this year. Your company wholesales vegetable and garden seed packets to Kansas retailers. Your retailers have asked you if sales of the seed packets to their customers are subject to Kansas retailers’ sales tax.

Please be advised that seed sales are taxable in Kansas. Unlike some states, Kansas does not exempt sales of groceries or food products. States that do exempt grocery sales often exempt sales of vegetable seeds under the theory that the seeds are used to grow food, which would be exempt if sold at retail. As noted, Kansas does not exempt either grocery sales or seed sales.

Please advise your Kansas retailers who ask that they are required to collect Kansas state and local sales tax on their seed sales, just as they are required to do on all other retail sales.

I hope this adequately answers your questions. If not, please call me.

Sincerely,

Thomas E. Hatten
Attorney/Policy & Research

**Date Composed: 10/03/2000 Date Modified: 10/10/2001**