**Opinion Letter**

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| **Letter Number:** | **O-2000-021** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Business of advising clients about opportunities such as college, scholarships, financial aid, and occupations.** |
| **Keywords:** |  |
| **Approval Date:** | **10/02/2000** |

**Body:**

Office of Policy & Research  
  
  
October 2, 2000

XXXX  
XXXX  
XXXX

RE: Your letter of September 15, 2000

Dear XXXX:  
  
I have been asked to answer your letter that we received last month. You explain that you plan on starting a new business. It will involve advising clients about opportunities such as college, scholarships, financial aid, and occupations. The information will be compiled based on each clients needs and provided to them in a folder or notebook. You ask how this business should be treated for sales tax purposes.  
  
The Kansas retailers sales tax is imposed on sales of tangible personal property, certain admissions and participation fees, and certain enumerated services. Enumerated services include repair and application of tangible personal property. It does not include services such as you provide. Your services appear to be little different than that of an attorney providing a will to a client or an accountant providing a financial statement to a client.  
  
Accordingly, your sales tax duties are simply to pay sales tax on your taxable purchases. These duties are no more than you experience in your non-business endeavors. I hope that this adequately answers your questions. If not, please call me or Linda Bowles.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

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