**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-08** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Hair care products.** |
| **Keywords:** |  |
| **Effective Date:** | **02/02/1998** |

**Body:**

**Office of Policy and Research**

February 2, 1998  
  
  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXX:  
  
  
We wish to acknowledge receipt of your letter dated January 20, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
Please be advised that the Kansas sales and use tax law does not provide an exemption from sales tax on the sale of hair care products that you have described in the above referenced letter. Therefore, your company would be obligated to collect and remit the appropriate Kansas sales/use tax(es) on said sales. The sales/use tax rate in the state of Kansas is 4.9%. In some instances, local sales tax(es) may also apply.  
  
If I may be of further assistance, please contact me at your earliest convenience at (913) 296-7776.  
  
Sincerely yours,  
  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 02/04/1998 Date Modified: 10/10/2001**