**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-102** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Shredding and recycling.** |
| **Keywords:** |  |
| **Approval Date:** | **08/29/1998** |

**Body:**

Office of Policy & Research

August 29, 1998  
  
  
XXXXXXXXXXX  
XXXXXXXXXXX  
XXXXXXXXXXX  
XXXXXXXXXXX  
  
  
Dear XXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 5, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
Your company is engaged in providing a service to consumers. Your service is the shredding and recycling of paper. Your trucks and employees travel to customer locations to perform the service. You asked if the sale of this service would be subject to Kansas retailers’ sales tax.  
  
It is the opinion of the Kansas Department of Revenue that the service you perform is essentially trash removal. Kansas does not tax trash removal services. Accordingly, your service of shredding and recycling items being disposed of would not be subject to Kansas retailers’ sales tax.  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially effects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 09/03/1998 Date Modified: 10/10/2001**