**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-103** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Labor services performed on repairs of pools and spas.** |
| **Keywords:** |  |
| **Approval Date:** | **08/29/1998** |

**Body:**

Office of Policy & Research

August 29, 1998  
  
  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 3, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
1998 Senate Bill No. 493 exempts certain construction services that were formerly subject to Kansas sales tax. Effective July 1, 1998, services performed to install or apply tangible personal property are exempt from sales tax when the services involve the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence.  
  
It is the opinion of Kansas Department of Revenue:  
  
Kansas law exempt from Kansas retailers’ sales tax the gross receipts from repair services performed on residential pools and spas. This exemption is for services only. Materials would to be subject to sale or compensating taxes. For the repair to be exempt the repair must be performed at the residential site. Pools and spas of the following types would be deemed to be residential and exempt: homeowner’s residential, residential apartment complex and home owners association.  
  
A for-profit hospital or rehabilitation clinic would not qualify for this exemption.  
  
Repairs performed in your shop on residential pool components or equipment do not come within the exemption and are subject to sales tax.  
  
This response 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**