**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-93** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Horse Feed.** |
| **Keywords:** |  |
| **Approval Date:** | **08/28/1998** |

**Body:**

Office of Policy & Research

August 28, 1998  
  
  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
  
  
Dear Mr. XXXXXXX:  
  
The purpose of this letter is to respond to your letter, that was received by this office on August 4, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
In your letter you stated that your company sells horse feed to various customers. You seek guidance as to which purchasers are exempt from Kansas retailers’ sales tax and the proper exemption certificate to be issued by exempt purchasers. I have indicated the proper treatment for each purchaser listed in your letter.  
  
Type of customer Tax exempt Type of exemption certificate  
  
Feed dealer purchasing Yes Resale exempt certificate, this certificate  
for resale requires the purchaser to be a  
registered Kansas retailer.  
  
Owner of pleasure No Not applicable  
horses  
  
Owner of racing No Not applicable  
horses  
  
Horse breeder Yes Ingredient or component part  
that intends to sell  
offspring  
  
Livestock operator Yes Ingredient or component part  
feeding out horses, that  
are intend for human  
consumption or as an  
ingredient or component  
of an item for resale  
  
Farmer or Rancher feed Yes Consumed in production or animals  
for horses use in agriculture primarily used in agriculture  
  
I have enclosed the appropriate exemption certificate for your use. I have also enclosed an appendix that contains the relevant statutes and regulations.  
  
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: 09/04/1998 Date Modified: 10/11/2001**