**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-145** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Airplane sales.** |
| **Keywords:** |  |
| **Approval Date:** | **06/24/1999** |

**Body:**

Office of Policy and Research

June 24, 1999

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Dear Mr. TTTTTTTT:

We wish to acknowledge receipt of your letter dated April 30, 1999, regarding the application of Kansas Retailers’ Sales tax.

K.S.A. 79-3606(k) exempts from sales tax: “any. . . aircraft sold and delivered in this state to a bona fide resident of another state, which. . . aircraft is not to be registered or based in this state and which. . . aircraft will not remain in this state more than 10 days.”

Since, TTTT Corporation is acquiring the aircraft for purposes of resale and taking possession of the respective aircraft in the state of Kansas, they would be required to provide the aircraft vendor a properly completed Kansas resale exemption certificate. In order to accomplish this task, the TTTT Corporation will need to be registered for Kansas sales tax. If the final user or consumer of the aircraft can meet the criteria that is established in the above statute, then the TTTT Corporation would not be obligated to collect and remit any Kansas sales tax(es). For your convenience, I have enclosed a Kansas Department of Revenue Business Tax Application, along with the applicable instructions.

This is a private letter ruling pursuant to K.A.R. 92-19-59. It 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 ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, case law, or published revenue ruling, that materially effects this private letter ruling.

If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.

Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

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**Date Composed: 07/09/1999 Date Modified: 10/11/2001**