**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2003-029** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Computerized handwriting analysis.** |
| **Keywords:** |  |
| **Approval Date:** | **05/27/2003** |

**Body:**

Office of Policy & Research  
  
  
May 27, 2003

XXXX  
XXXX  
XXXX

RE: Your letter dated April 22, 2003

Dear XXXX:  
  
I have been asked to answer your letter that we received last month. You plan to operate an booth at the Kansas State Fair where you will offer computerized handwriting analysis for $2.00. You ask whether your receipts are subject to sales tax. The answer is no. Charges for handwriting analysis are not subject to Kansas sales tax.  
  
Kansas sales tax applies to sales of admission to places that provide entertainment. *K.S.A. 79-3603(e).*It also applies to fees and charges for participation in sports, games, and other recreation activities. *K.S.A. 79-3603(m).*Kansas sales tax also applies to dues charged to members for use of facilities for recreation and entertainment. *K.S.A. 79-3603(n).*None of these impositions on amusements and recreation cover handwriting analysis services that are done for amusement or entertainment.  
  
Kansas retailers' sales tax is imposed on sales of tangible personal property, certain admission and participation fees, and certain enumerated services. Enumerated services include such things as repair, installation, and application of tangible personal property. Handwriting analysis service is not a listed service. Accordingly, handwriting analysis services, whether done for amusement or to obtain a psychological profile, are not subject to Kansas retailers' sales tax.  
  
Accordingly, your sales tax duties are simply to pay sales tax on your taxable purchases. These duties are the same ones that you experience in your non-business endeavors.  
  
I hope that I have answered your questions. If you need to discuss anything further, please call me at 785-296-3081. 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 make 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 affects this private letter ruling.

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 05/29/2003 Date Modified: 05/29/2003**