**Private Letter Ruling**

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| **Ruling Number:** | **P-2003-042** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Charges for boat storage and camper storage.** |
| **Keywords:** |  |
| **Approval Date:** | **10/13/2003** |

**Body:**

Office of Policy & Research

October 13, 2003

XXXX
XXXX
XXXX

RE: Your letter received September 12, 2003

Dear XXXX:

Thank you for your recent letter. You ask if charges for boat storage and camper storage are subject to Kansas sales tax. Please be advised that these charges are not taxable. Kansas sales tax is imposed on certain enumerated services, as well as on retail sales of tangible personal property. None of the services listed in the statutes can be construed as including storage charges or the rental of space for storage.

Please note that Kansas does tax maintenance services. Therefore, if you service the boats or campers or provide maintenance for winter storage, the charges would be taxable. If you provide such services, you would be required to register as a retailer and collect sales tax on those charges. The taxable service charges should be separately stated from the nontaxable storage charges. The local sales tax on such maintenance or service charges would be the ones in place where the services are performed.

I hope that I have adequately answered all of your questions. If not, please call me at 785-296-3081. This is private letter ruling. It 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 ruling.

Sincerely,

Thomas E. Hatten
Attorney/Policy & Research

**Date Composed: 10/20/2003 Date Modified: 10/22/2003**