**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-005** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of meals by an outside vendor at Ft. Leavenworth.** |
| **Keywords:** |  |
| **Approval Date:** | **04/07/2004** |

**Body:**

Office of Policy & Research  
  
  
April 7, 2004

XXXX  
XXXX  
XXXX  
  
Re: Request for Private Letter Ruling re Sales at Fort Leavenworth  
  
Dear XXXX:  
  
You indicate that your business sells meals in the food service area in the command college at Ft. Leavenworth. Your business is under contract with the Army Air Force Exchange Services. Your business has registered as a retailer with the department. After you charged sales tax on the meals that you sell, military personnel purchasing these meals complained that they are not charged sales tax on other products purchased at Fort Leavenworth. You ask whether your business should be charging sales tax on the meals you sell at Fort Leavenworth.  
  
Please be advised that your business must charge both state and any applicable local sales tax on the sales your business makes at Fort Leavenworth. Kansas retailers are required to charge and collect Kansas sales tax on retail sales made on military reservations in Kansas. Sales made on a military reservation are taxable regardless of whether they are made to civilians or military personnel. Taxable sales includes sales made by retail businesses that are located on a military post and sales made by retailers who enter the post and make retail sales to civilians or military personnel. In addition, Kansas sales tax is due on sales made through vending machines located at the post. A sale is exempt when the sale is made directly to the federal government itself. Such direct sales do not include sales to military personnel unless the purchase is paid for directly by the federal government.  
  
This long-standing Kansas tax policy is based on the federal Bucks act, which provides that state and local sales tax can be collected in federal areas such as on a military reservation, although not from the federal government itself. 4 USC Sec. 105-110.  
  
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, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me.  
  
Very truly yours,  
  
  
  
Richard L. Cram  
  
  
**Date Composed: 04/08/2004 Date Modified: 04/08/2004**