**Opinion Letter**

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| **Letter Number:** | **O-2011-006** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Aviation fuel for aircraft used in carrier operations.** |
| **Keywords:** |  |
| **Approval Date:** | **06/16/2011** |

**Body:**

Office of Policy & Research  
  
  
June 16, 2011

XXXXX  
XXXXX  
XXXXX

RE: Your e-mail received June 10, 2011

Dear XXXXXXX:  
  
Thank you for your recent e-mail. Sales of "aviation fuel" are exempt from Kansas motor fuel tax. *K.S.A. 2010 Supp. 79-3648(4).*"Aviation fuel" means motor fuel for use as fuel for aircraft. When retail sales of fuel are exempt from motor fuel tax, the retail sale is subject to Kansas retailers' sales tax unless the buyer can claim a sales tax exemption. *See Notice 09-06.*  
  
The Kansas retailers' sales tax act exempts retail sales of tangible personal property to airlines engaged as common carriers in the interstate transportation of persons or property. *K.S.A. 79-3606(f); K.A.R. 92-20-17.* These exempt sales include sales of aviation fuel for aircraft used in actual carrier operations.  
  
To claim the sales tax exemption on purchases of aviation fuel, an airline must complete an ST-28J, *Interstate Common Carrier Exemption Certificate.*The airline is required to provide a completed certificate to each Kansas dealer that sells aviation fuel for use in the airline's aircraft that carry passengers or freight in interstate commerce. The certificate and Notice 09-06 can be downloaded from our website, www.ksrevenue.org. If you have any more questions, please call me at 785-296-3081.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 06/17/2011 Date Modified: 06/17/2011**