**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-32** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Kansas agent, no place of business in Kansas.** |
| **Keywords:** |  |
| **Approval Date:** | **02/18/1999** |

**Body:**

Office of Policy & Research

February 18, 1999  
  
TTTTTTTTTTT  
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Dear Ms. TTTTTTTT:  
  
We wish to acknowledge receipt of your letter dated November 20, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advise that your company would be obligated to collect the state compensating tax of 4.9%, since you have an agent in Kansas but no longer maintain a place of business in this state.  
  
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 at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 03/01/1999 Date Modified: 10/11/2001**