**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-109** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Disposable electrode medical products.** |
| **Keywords:** |  |
| **Approval Date:** | **10/12/2001** |

**Body:**

Office of Policy & Research

October 12, 2001

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Dear Ms. TTTTTTT:

We wish to acknowledge receipt of your letter postmarked September 25, 2001, regarding the application of Kansas Retailers’ Sales Tax.

K.S.A. 79-3606(r) exempts from sales tax: “all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person’s mobility. . .”

Please be advised that it is the opinion of this office that the disposable electrodes would not come within the scope of the sales tax exemption in K.S.A. 79-3606(r), and therefore, would not be exempt from sales tax in the state of Kansas. The reason being is that the disposable electrodes do not replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body.

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: 10/15/2001 Date Modified: 10/26/2001**