**Private Letter Ruling**

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| **Ruling Number:** | **P-2003-019** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Installation of a flue for an industrial oven for use in product testing area.** |
| **Keywords:** |  |
| **Approval Date:** | **04/14/2003** |

**Body:**

Office of Policy & Research  
  
  
April 14, 2003

XXXX  
XXXX  
XXXX

RE: Your e-mail dated February 6, 2003

Dear XXXX:  
  
Thank you for your recent e-mail that you wrote on behalf of your client, XXXX. You explain that XXXX recently purchased an industrial oven for use in its product testing area. You request a private letter ruling that states that labor services to install a flue for the oven are exempt. A flue is essentially a channel in a chimney that diverts flame and smoke to the outside air. Your letter states:

The oven must be vented to the outside via a flue that exits on the roof of the XXXX manufacturing facility. . . The flue is a necessary part of the oven, in that the heat generated from the oven must be vented to the outside air. The contractor, however, insists that the installation of the oven flue is subject to Kansas sales tax.

The department recently received another letter concerning work done for XXXX by a roofing company. Its description of the work done on the flue differs materially from yours. Their letter states:

They [XXXX] purchased an industrial oven for use in its product testing area. . . . The oven must be vented to the outside via a flue that exits on the roof. The flue is a necessary part of the oven to vent the heat to the outside. Our work consisted on fabricating, installing and flashing a curb for this flue.

I have enclose a redacted copy of my private letter ruling to the roofing company. I suspect that the "installation" services that you refer to in your letter are really the "roofing" services that the roofing company discussed in its letter. Accordingly, you should treat the enclosed letter as resolving the issue you raise. If these roofing services aren't the ones that are referred to in your letter, please resubmit your request, identify the service company involved, and explain the nature of their work in more detail than your earlier letter.  
  
This private letter ruling 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 private letter ruling.

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

Enclosure  
  
  
**Date Composed: 04/16/2003 Date Modified: 04/16/2003**