**Private Letter Ruling**

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| **Ruling Number:** | **P-2003-052** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Engraving services on memorial markers.** |
| **Keywords:** |  |
| **Approval Date:** | **10/29/2003** |

**Body:**

Office of Policy & Research

October 29, 2003

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XXXX
XXXX

RE: Your letter dated August 3, 2003

Dear XXXX:

Thank you for your recent letter. Your business sells memorial markers. These stones may be purchased and installed before death, especially in the case of a surviving spouse. When the second spouse dies, you contract to engrave the Final Date on the marker that is in place at the grave sight. You ask if these engraving services are subject to Kansas sales tax. Please be advised that these services are taxable.

Kansas sales tax applies to a number of services done to tangible personal property. Taxable services include repairing, servicing, altering, and maintaining such property, as well as installing and applying items to such property. *2003 HB 2005, Sec. 6(p) & (q).* These services are taxable when done to items that will remain tangible personal property, such as a motor vehicle, or that, when installed or applied, have become a part of real property such as a memorial marker. *2003 HB 2005, Sec. 6(p) & (q).* The sales tax act defines "tangible personal property" as "personal property that can be seen, weighed, measured, felt or touched or that is in any other manner perceptible to the senses." *2003 HB 2005, Sec. 5(pp).*Engraving services are considered to be altering the markers. This makes all marker engraving services taxable. These statutory provisions embrace memorial markers and make services to them taxable, whether done before and after the marker is installed.

I hope that I have adequately answered your questions. If you need to discuss this matter further, please call me at 785-296-3081. 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.

Sincerely,

Thomas E. Hatten
Attorney/Policy & Research

**Date Composed: 10/29/2003 Date Modified: 10/29/2003**