**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-044** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Labor services associated with interior residential painting.** |
| **Keywords:** |  |
| **Approval Date:** | **07/29/2004** |

**Body:**

Office of Policy & Research  
  
  
July 29, 2004

XXXX  
XXXX  
XXXX  
  
Re: Your Private Letter Ruling Request  
  
Dear XXXX:  
  
You indicate that your business is a sole proprietorship and you are a painting contractor. Your work involves of interior residential painting consisting of decorative painting, faux finishing and murals. Sales tax is paid on your materials. You have asked whether your labor charges for this work are subject to sales tax.  
  
Under K.S.A. 79-3603(p), the service of applying or installing tangible personal property is subject to sales tax. However, labor for “original construction” work is exempt from sales tax. “Original construction” would include initial construction of a new building, addition of an entire room or floor to an existing building, completion of an unfinished portion of an existing building, or replacement, remodeling, restoration, renovation or reconstruction of a residence. Since you indicate that all of your painting work is done on interiors of residences, the labor charges for this work would be exempt from sales tax as “original construction” labor.  
  
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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.  
  
Very truly yours,  
  
  
  
Richard L. Cram  
  
  
**Date Composed: 07/30/2004 Date Modified: 07/30/2004**