**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1999-123** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchase of welding rod used to repair or maintain farm machinery and equipment.** |
| **Keywords:** |  |
| **Approval Date:** | **05/14/1999** |

**Body:**

Office of Policy and Research

May 14, 1999

XXXXXXXXXXX
XXXXXXXXXXX
XXXXXXXXXXX

Dear XXXXXXX:

I have been asked to respond to your letter dated April 10, 1999. In it, you ask for guidance in the application sales tax.

You stated that you are a farmer and asked if the purchase of welding rod used to repair or maintain farm machinery and equipment is exempt from Kansas retailers’ sales tax.

K.S.A. 79-3606(t) exempts from sales tax: “all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such equipment. For purposes of this subsection the term “farm machinery and equipment or aquaculture machinery and equipment” shall include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto. . .”

It is the opinion of the Kansas Department of Revenue that equipment used to maintain farm machinery and equipment does not qualify for exemption as “farm machinery and equipment.” Neither a welding machine nor welding rod is farm machinery or equipment or a repair or replacement part for farm machinery or equipment. The purchase of said items by a farmer or rancher are subject to Kansas retailers’ sales tax or compensating tax.

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.

Sincerely,

Mark D. Ciardullo
Tax Specialist

MDC

**Date Composed: 05/27/1999 Date Modified: 10/11/2001**