**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1999-85** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale of dietary supplements, enzymes, mineral supplements, skin care lotions and antioxidants.** |
| **Keywords:** |  |
| **Approval Date:** | **03/22/1999** |

**Body:**

Office of Policy & Research  
  
  
March 22, 1999

TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
  
  
Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated February 23, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
Please be advised that the Kansas sales and use tax law does not provide an exemption from sales tax on the sale of dietary supplements, enzymes, mineral supplements, skin care lotions and antioxidants. Therefore, your company would be obligated to collect and remit the appropriate Kansas sales/use tax(es) on said sales. The sales/use tax rate in the state of Kansas is 4.9%. In some instances, local sales tax(es) may also apply.  
  
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: 04/02/1999 Date Modified: 10/11/2001**