**Opinion Letter**

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| **Letter Number:** | **O-2009-013** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Ramps sold to the physically disabled.** |
| **Keywords:** |  |
| **Approval Date:** | **09/16/2009** |

**Body:**

Office of Policy & Research

September 16, 2009

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Dear Ms. TTTTT:

We wish to acknowledge receipt of your letter dated April 30, 2009, regarding the application of Kansas Retailers’ Sales tax.

K.S.A. 79-3606(r) exempts from sales tax: “all sales of prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by subsection (c) of K.S.A. 74-5807, and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, and amendments thereto. For the purposes of this subsection: (1) "Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) "prosthetic device" means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body. . .”

Medicare/Medicaid claims are deemed to be direct purchases by the federal government, and therefore would be exempt from Kansas sales tax(es), whether the purchase is with or without a prescription order. However, if a private insurance company or an individual purchases the van or threshold ramps, with or without a prescription order, they would be obligated to pay any applicable sales tax(es).

In closing, the sale of the threshold ramps would not qualify for a sales tax exemption, since the threshold ramp, which when installed becomes a fixture to real property. Further, since the van ramps are not permanently attached to a vehicle, they would likewise be subject to sales tax(es) in this state. The rate of sales tax is based upon the consumers ship-to address.

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: 09/29/2009 Date Modified: 09/29/2009**