**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-15** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Gas consumed by pollution control equipment to treat by products of the manufacturing process.** |
| **Keywords:** |  |
| **Effective Date:** | **02/06/1998** |

**Body:**

**Office of Policy & Research**

February 6, 1998  
  
  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
  
  
  
  
Dear XXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated January 27, 1997.  
  
K.S.A. 79-3606 states that the following shall be exempt from Kansas retailers’ sales tax:  
  
  
(n) all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services; (emphasis added).  
  
Therefore, it would be the opinion of the Department that gas consumed by pollution control equipment to treat by products of the manufacturing process would be exempt from Kansas retailers’ sales tax.  
  
Sincerely yours,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 02/10/1998 Date Modified: 10/10/2001**