**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-218** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Exemption for manufacturing machinery and equipment.** |
| **Keywords:** |  |
| **Approval Date:** | **12/18/1998** |

**Body:**

Office of Policy & Research

December 18, 1998

XXXXXXXXXXXXXXXXX
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Dear XXXXXXXXXXXXXXX:

The purpose of this letter is to respond to your letter dated December 10, 1998. You are requesting a sales tax refund for a radiant heating system and overhead crane.

I addressed the issue of exemption for the radiant heating system in a letter to you dated April 12, 1998. The additional information contained in latest letter does not alter our opinion. Therefore, the Department continues to maintain that the radiant heating system does not qualify as manufacturing machinery.

Insufficient information was supplied by you for the Department to make a determination as to the status of the overhead crane. The overhead crane would likely qualify as manufacturing machinery and equipment.

For the Department to make a determination and process your refund claim for the purchase of the overhead crane, please submit the following documentation containing: A description of your business and items you manufacture; a description of the overhead crane and how the crane is used in the manufacturing process; and, a copy of original purchase invoice.

This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.

Sincerely,

Mark D. Ciardullo
Tax Specialist

MDC

**Date Composed: 12/18/1998 Date Modified: 10/10/2001**