**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-28** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Testing Services.** |
| **Keywords:** |  |
| **Effective Date:** | **03/18/1998** |

**Body:**

Office of Policy & Research  
  
March 18, 1998

XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
RE: Kansas Sales Tax On Testing Services  
  
  
Dear XXXXXXXXXXXXX:  
  
We wish to acknowledge receipt of your letter dated March 6, 1998, regarding the application of Kansas Retailers’ Sales tax on various forms of testing.  
  
According to your letter your client provides the following services:  
1. chemical analysis on samples, plating and other process solutions  
2. analysis of mechanical properties  
3. metallurgical testing on samples  
4. pressure, load, hardness, and conductivity testing  
5. accuracy testing for thermometers, pressure gages, weights and load cells  
  
The services that are described above are not currently subject to sales tax in the state of Kansas. However, your client must pay sales tax on all their taxable purchases, including purchases of tangible personal property and taxable services used to provide the nontaxable services listed above.  
  
If you have any additional questions please contact this office.  
  
Sincerely,  
  
  
  
Carol Ireland  
  
  
**Date Composed: 03/19/1998 Date Modified: 10/10/2001**