**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-71** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Teaching Yoga.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998

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Dear Mr. XXXXXXXXXX:

The purpose of this letter is to respond to your letter received by this office on July 6, 1998.

From the context of your letter I am assuming your request is regarding Kansas retailers’ sales tax. Specifically, does the Kansas law define you as a retailer?

If your only activity is the teaching of Yoga, you would not be required to register as a retailer. If you engage in the selling of tangible personal property or the performance of any taxable service in Kansas, then you would be required to register, collect and remit sales tax to the State.

Sincerely,

Mark D. Ciardullo
Tax Specialist

MDC

**Date Composed: 08/28/1998 Date Modified: 10/10/2001**