**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-247** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Admission ticket sales, including service charges.** |
| **Keywords:** |  |
| **Approval Date:** | **10/28/1999** |

**Body:**

Office of Policy & Research

October 28, 1999

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Dear Ms. TTTTTTT:

We wish to acknowledge receipt of your letter dated October 1, 1999, regarding the application of Kansas Retailers’ Sales tax.

K.S.A. 79-3603(e) imposes a sales tax upon: “the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services. . .”

"Gross receipts" means the total selling price or the amount received as defined in the Kansas Retailers' Sales Tax Act, in money, credits, property or other consideration valued in money from sales at retail within this state.

The admission ticket sales, including any service charges, would be subject to sales tax in the state of Kansas, pursuant to K.S.A. 79-3603(e). Since no payment is received for the free ticket passes, your company would not be obligated to remit Kansas sales tax(es) on the respective give-aways.

This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.

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Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

**Date Composed: 11/09/1999 Date Modified: 10/11/2001**