**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-124** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Engineering, design, fabrication and installation of control panels for machinery and equipment of manufacturing entities.** |
| **Keywords:** |  |
| **Approval Date:** | **11/01/2001** |

**Body:**

Office of Policy & Research  
  
  
November 1, 2001

XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
Dear XXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated October 24, 2001.  
  
Per our telephone conversation it was determined that your company is engaged in the engineering, design, fabrication and installation of control panels for machinery and equipment of manufacturing entities. Those services and related equipment are exempt from Kansas sales and compensating taxes in Kansas when sold to a manufacturing concern and utilized in a manufacture process.  
  
I have enclosed a copy of Notice 00-08. This Notice contains procedures and guidance that should be useful to your company.  
  
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: 11/05/2001 Date Modified: 11/05/2001**