**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-070** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Nutritional products.** |
| **Keywords:** |  |
| **Approval Date:** | **08/15/2002** |

**Body:**

Office of Policy & Research  
  
  
August 15, 2002

XXXX  
XXXX  
XXXX

RE: Your letter dated July 29, 2002

Dear XXXX:  
  
Thank you for your recent letter. You company distributes nutritional products, personal car products and other consumer products in Kansas. You distribute these products through independent contractors, who recruit other members. You company collects and remits Kansas sales and use tax on behalf of the team members, pursuant to an agreement between your company and this department.  
  
You ask if XXXXXX are subject to sales and use tax. You provided a product label for review. Sale of this product is subject Kansas sales tax. Unlike many other states, Kansas taxes sales of groceries and food. Accordingly, the sale of the product is taxable in Kansas, whether or not the product may be considered to be food in another state.

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 08/19/2002 Date Modified: 08/19/2002**