**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-078** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **RV slips and hook-ups.** |
| **Keywords:** |  |
| **Approval Date:** | **09/24/2002** |

**Body:**

Office of Policy & Research  
  
  
September 24, 2002

XXXX  
XXXX  
XXXX

RE: Your letter dated September 23, 2002

Dear XXXX:  
  
Thank you for your recent letter. Your client, YYYY, operates a RV parking facility in Dogjaw, Kansas. Slip rentals are charged at a per night rate for short stays. Electricity is furnished to each slip. A waste water dump and fresh water are available to RV owners at the site. Your client provides other activities near the RV park and charges sales tax on the admission fees to these activities and on the other taxable charges. You ask if the charges for the RV slips and hook-ups are subject to Kansas sales tax. Please be advised that these charges are not taxable.  
  
The Kansas sales tax act imposes sales tax: (1) on the sale of admission to any place providing amusement, entertainment, or recreation, K.S.A. 79-3603(e); (2) on fees and charges for participation in sports, K.S.A. 79-3603(m); and (3) on dues charged by clubs and businesses which entitles the member to use the club or facility, K.S.A. 79-3603(n). Both K.S.A. 79-3603(m) and K.S.A. 79-3603(n) set forth certain specific exceptions that do not apply to your client's business.  
  
The department has previously ruled that charges for RV slips and hookups are not subject to sales tax. These are not considered to be charges for admission or for participation in recreation or sports. Accordingly, the daily rates for RV's are not subject to Kansas sales tax. Your client is required to pay sales tax on all of its purchases, including the electricity and water being furnished to RV owners. Kansas sales tax does not apply to charges for sewer services.  
  
I hope that I have answered all of your questions. If not, please call me at 785-296-3081. This private letter ruling is based solely on the facts provided in your request. This is a private letter ruling. 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,  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 10/03/2002 Date Modified: 10/04/2002**