**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-011** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of glucose tablets, lancets and alcohol swabs.** |
| **Keywords:** |  |
| **Approval Date:** | **04/27/2004** |

**Body:**

Office of Policy & Research  
  
  
April 27, 2004

XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
  
  
Dear Sirs:  
  
The purpose of this letter is to respond to your request dated March 29, 2004. In it you asked if the sale of glucose tablets, lancets and alcohol swabs are subject to Kansas retailers’ sales tax. The answer to question is yes.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state . . .”  
  
Kansas law does exempt the sale of drugs and insulin. The items listed in your letter do qualify for a sales tax exemption in Kansas.  
  
K.S.A. 79-3606(p) exempts from sales tax: “all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "drug" means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body;”  
  
K.S.A. 79-3606(q) “all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the board of healing arts;”  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59, based on the representations you have made. To the extent those representations are incomplete or inaccurate, this ruling is void. This ruling will be revoked by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 04/30/2004 Date Modified: 04/30/2004**