

# Notice

**Notice Number:** 04-06

**Tax Type:** Kansas Compensating Tax; Kansas Retailers' Sales Tax  
**Brief Description:** Sales of Aircraft Repair Parts and Services.

**Keywords:**

**Approval Date:** 09/08/2004

**Body:**

## Office of Policy & Research

### AMENDED NOTICE 04-06

### SALE OF AIRCRAFT REPAIR PARTS AND SERVICES

Beginning January 1, 2005, the sale of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of all aircraft, will be exempt from Kansas state and local sales and compensating use tax pursuant to 2004 Senate Bill 147.

However, sales of aircraft not being used as certified or licensed common carriers in interstate or foreign commerce, not sold to a foreign government, or not sold for use outside the United States will remain subject to Kansas state and local sales tax, unless the aircraft is sold and delivered in this state to a resident of another state, the aircraft is not to be registered or based in this state, and the aircraft does not remain in this state more than 10 days.

**Taxpayer Assistance.** If you have questions about this notice, please contact the department at (785) 368-8222. Copies of this notice are available on our web site, [www.ksrevenue.org](http://www.ksrevenue.org), or may be ordered by voice mail at (785) 296-4937.

**Date Composed:** 09/09/2004

**Date Modified:** 11/02/2004