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NOTICE 12-15

RETAILERS' SALES TAX

Revocation of Revenue Ruling 19-2012-01

July 19, 2012

Revenue Ruling 19-2012-01, dated June 15, 2012, has been revoked. Revenue Ruling 19-2012-01 stated that animal adoption fees charged by animal shelters are subject to retailers' sales tax.

The sale of a pet is considered the sale of tangible personal property, subject to Kansas sales tax. However, a fee charged by an animal shelter that is a not-for-profit entity to adopt an animal from the shelter, the fee to cover costs associated with preparing the animal for adoption, such as vaccinations, deworming, spaying or neutering, health examinations, will not be considered a purchase of the animal and such fee is not subject to sales tax.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about income tax, please contact:

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915 SW Harrison St., 1st Floor
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