

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-38. Propane gas, LP-gas, coal, wood, and other fuel sources; sales to residential premises.

(a) Sales of propane gas, LP-gas, coal and wood for the production of heat or lighting for the noncommercial use of an occupant of residential premises are exempt from sales tax. Sales of bottled water or such nonprimary heat or light sources as charcoal, candles, canned heat, batteries, lighter fluid or matches are not exempt. Sales of otherwise taxable materials or services are not exempted by virtue of being sold in connection with commodities exempt from sales tax hereunder.

(b) As used in this regulation and K.A.R. 92-19-37 and 92-19-40, "residential premises" means and includes any building or structure, or portion thereof, used for human habitation. Such term shall not include travel trailers or recreational vehicles. (Authorized by K.S.A. 79-3618, K.S.A. 1979 Supp. 79-3606; effective, E-80-26, Dec. 12, 1979; effective May 1, 1980.)

***** Authenticated Kansas Administrative Regulation *****