**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-79** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Gross receipts received from pager services.** |
| **Keywords:** |  |
| **Approval Date:** | **03/30/1999** |

**Body:**

Office of Policy & Research  
  
  
March 30, 1999

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Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated January 7, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(t) imposes a sales tax upon: “the gross receipts received for the telephone answering services, including mobile phone services, beeper services and other similar services.”  
  
Kansas sales tax shall be imposed on the gross receipts received from pager services.  
  
Please be advised that the sale of these pagers to the service provider are subject to the appropriate Kansas sales tax(es), since these respective pagers are provided to the consumer as part of a taxable service. See In re Tax Appeal of AT&T Technologies, Inc., 242 Kan. 554.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
Enc  
  
  
**Date Composed: 04/02/1999 Date Modified: 10/11/2001**