



# COMMUNICATIONS SERVICE PROVIDER EXEMPTION CERTIFICATE

(The exemption certificate is not valid for purchases made before July 1, 2024 and on or after July 1, 2029)

The undersigned purchaser certifies that the tangible personal property and / or services purchased from:

Seller: \_\_\_\_\_  
Business Name

Seller Address: \_\_\_\_\_  
Street, RR, or PO Box City State Zip Code

are exempt from Kansas sales and compensating use tax for the following reasons:

K.S.A. 79-3606(uuuu) (1) exempts (A) all sales of equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services: and (B) all services purchased by a provider in the provision of communications service used in the repair, maintenance or installation in such communications service.

### COMPLETE LINES 1 THROUGH 5 AND THE CERTIFICATION

1. Describe the qualified items (equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure for use in the provision of communications services) purchased (include make, model, type, or other identifying criteria).
2. Describe how the qualified items purchased will be used to provide communications services.
3. Describe the labor services purchased and how such services are used in providing communications services (repair, maintenance, or installation).
4. The qualified items described (line 1) and the services outlined (line 3) will be used in the following areas. (Provide street address and city if applicable).
5. The purchaser of the machinery or equipment is:  the communications service provider.  
 the contractor repairing, maintaining, or installing the machinery or equipment of the communications service provider.

The undersigned understands and agrees that if the qualified items and / or services are used other than as stated above or for any purpose that is not exempt from sales or compensating use tax, the undersigned purchaser becomes liable for the tax.

Purchaser (Communications service provider): \_\_\_\_\_  
Business Name

Purchaser (Contractor): \_\_\_\_\_  
Business Name

(Both Purchaser's Lines MUST Be Completed if the Purchase is by a Contractor)

Address: \_\_\_\_\_  
Street, RR, or PO Box City State Zip Code

Authorized Signature of Purchaser \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY

# **COMMUNICATION SERVICE PROVIDER EXEMPTION INSTRUCTIONS**

## **INSTRUCTIONS**

If you are a communications service provider you must complete this certificate as the purchaser of qualified items or services. You must complete your business name, address, date, signature and print your name.

If you are a contractor making purchases of qualified items that will be used in the provision of communications, you must complete the business name of the communications service provider for whom these purchases are made. You must complete your business name, address, date, signature and print your name.

## **WHO MAY USE THIS EXEMPTION?**

Any communications service provider, or contractor of such provider, who purchases, leases or rents qualified items (equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure for use in the provision of communications services) and any communications service provider who purchases repair, maintenance, or installation services for use in the provision of communications services may use this exemption certificate.

**Provider** is defined as a person or entity that sells communications service, including an affiliate or subsidiary.

**Communications Service** is defined as Internet access service, telecommunications service, video service or any combination thereof.

**Internet Access Service** means the same as internet access as defined in section 1105 of the Internet tax freedom act amendments of 2007, public law 110-108. Public law 110-108 provides the definition of **internet access** as:

**(A)** A service that enables users to connect to the Internet to access content, information, or other services offered over the Internet;

**(B)** includes the purchase, use or sale of telecommunications by a provider of a service described in subparagraph (A) to the extent such telecommunications are purchased, used or sold--

(i) to provide such service; or

(ii) to otherwise enable users to access content, information or other services offered over the Internet;

**(C)** includes services that are incidental to the provision of the service described in subparagraph (A) when furnished to users as part of such service, such as a home page, electronic mail and instant messaging (including voice- and video-capable electronic mail and instant messaging), video clips, and personal electronic storage capacity;

**(D)** does not include voice, audio or video programming, or other products and services (except services described in subparagraph (A), (B), (C), or (E)) that utilize Internet protocol or any successor protocol and for which there is a charge, regardless of whether such charge is separately stated or aggregated with the charge for services described in subparagraph (A), (B), (C), or (E); and

**(E)** includes a homepage, electronic mail and instant messaging (including voice- and video-capable electronic mail and instant messaging), video clips, and personal electronic storage capacity, that are provided independently or not packaged with Internet access.

**Telecommunications Service** means the same as defined in K.S.A. 79-3602. K.S.A. 79-3602(aaa) defines telecommunications service as the electronic transmission, conveyance or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. The term also includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmissions, conveyance or routing without regard to whether such service is referred to as voice over Internet protocol services or is classified by the Federal Communication Commission as enhanced or value added. Telecommunications services **do not include:**

1. Data processing and information services that allow data to be generated acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information;
2. Installation or maintenance of wiring or equipment on a customer's premises;
3. Tangible personal property;
4. Advertising, including, but not limited to, directory advertising;
5. Billing and collection services provided to third parties;
6. Internet access service;
7. Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. § 522(6) and audio and video programming services delivered by Commercial mobile radio service providers, as defined by 47 C.F.R. § 20.3
8. Ancillary services; or
9. Digital products delivered electronically, including but not limited to, software, music, video, reading materials or ring tones.

**Video Service** means the same as defined in K.S.A. 12-2022. K.S.A. 12-2022(j) defines video service as video programming services provided by a video services provider through wireline facilities owned, controlled, constructed or operated by the provider of such video service and located at least in part in the public rights-of-way without regard to delivery technology, including Internet protocol technology. Video service **does not include:** any video programming provided by:

1. A commercial mobile service provider defined in 47 U.S.C. § 332(d), unless such programming is determined by the Federal Communication Commission to be cable service;
2. A provider of direct-to-home satellite services, as defined in 47 U.S.C. § 303 (v), that are transmitted from a satellite directly to a customer's premises without using or accessing any portion of the public right-of-way; or
3. A provider of video programming accessed through a service that enables users to access content, information, email or other services offered over the Internet including streaming content.

#### **WHAT MAY BE PURCHASED WITH THIS EXEMPTION?**

All sales of equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services; and all services purchased by a provider in the provision of communications service used in the repair maintenance or installation in such communications service.

Equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure includes, but is not limited to:

- Wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, cable modem termination systems and servers;
- Other general central office or headed equipment, such as channel cards, frames and cabinets;
- Equipment used in successor technologies; including items used to monitor, test, maintain, enable or facilitate qualifying equipment, machinery, software, ancillary components, appurtenances and accessories: and
- Other infrastructure that is used in whole or in part to provide communications services, including broadcasting, distributing, sending, receiving, storing, transmitting, retransmitting, amplifying, switching, providing connectivity for or routing communications services.

#### **ADDITIONAL INFORMATION**

A more complete discussion of this sales tax exemption is contained in the Kansas Department of Revenue's Notice 24-13. This notice is available by calling 785-368-8222 or from our website: [ksrevenue.gov](http://ksrevenue.gov).

#### **RETAINING THIS CERTIFICATE**

Sellers should retain a completed copy of this certificate in their records for at least three years from the date of the sale. A certificate need not be presented on every purchase when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.