**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-49** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Interstate & intrastate residential and commercial telephone services.** |
| **Keywords:** |  |
| **Effective Date:** | **05/29/1998** |

**Body:**

Office of Policy & Research

May 29, 1998

XXXXXXXXXXXXXXXXXX
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Dear XXXXXXXXXXXXXXXXX:

The purpose of this letter is to respond to your letter dated April 30, 1998.

K.S.A. 79-3606(b) states:

(1) the gross receipts from intrastate telephone or telegraph services and (2) the gross receipts received from the sale of interstate telephone or telegraph services, which (A) originate within this state and terminate outside the state and are billed to a customer's telephone number or account in this state; or (B) originate outside this state and terminate within this state and are billed to a customer's telephone number or account in this state except that the sale of interstate telephone or telegraph service does not include:
(A) Any interstate incoming or outgoing wide area telephone service or wide area transmission type service which entitles the subscriber to make or receive an unlimited number of communications to or from persons having telephone service in a specified area which is outside the state in which the station provided this service is located; (B) any interstate private communications service to the persons contracting for the receipt of that service that entitles the purchaser to exclusive or priority use of a communications channel or group of channels between exchanges;
(C) any value-added nonvoice service in which computer processing applications are used to act on the form, content, code or protocol of the information to be transmitted; (D) any telecommunication service to a provider of telecommunication services which will be used to render telecommunications services, including carrier access services; or (E) any service or transaction defined in this section among entities classified as members of an affiliated group as provided by federal law (U.S.C. Section 1504);

Therefore the gross receipts from the sale of intrastate residential and commercial; and interstate residential and commercial telephone service would be subject to Kansas retailers’ sales tax.

Sincerely,

Mark D. Ciardullo

Tax Specialist

**Date Composed: 06/02/1998 Date Modified: 10/10/2001**