**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-25** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Internet services.** |
| **Keywords:** |  |
| **Approval Date:** | **02/26/1999** |

**Body:**

Office of Policy & Research

February 26, 1999  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
Dear XXXXXXXXX:  
  
I have been asked to respond to your letter of February 10, 1999. In it, you ask if Internet services are subject to Kansas sales tax. You state that your XXXXXXXX is an Internet provider.  
  
Charges to customers for Internet use are not subject to Kansas sales tax. Charges for services are subject to sales tax in Kansas only if the service is enumerated in K.S.A. 79-3603. Since Internet services are not listed in K.S.A. 79-3603, Internet charges to consumers should not be taxed.  
  
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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially affects this determination..  
  
Sincerely,

Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 03/01/1999 Date Modified: 10/11/2001**