**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-069** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Subscriptions for newspapers, magazines, periodicals, trade journals, and other publications.** |
| **Keywords:** |  |
| **Approval Date:** | **12/15/2000** |

**Body:**

Office of Policy & Research  
  
  
December 15, 2000

TTTTTTTTTTTTT  
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Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated June 19, 2000, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
Please be advised that when subscriptions for newspapers, magazines, periodicals, trade journals, and publications are taken within the state of Kansas, sent to a printer or publishing house, whether inside or outside Kansas, and where the publication is thereafter mailed to a subscriber within Kansas, the receipts from the respective subscriptions would be subject to the appropriate Kansas sales/use tax.  
  
For your convenience, I have enclosed a copy of K.A.R. 92-19-12, which covers the sales taxation of newspapers, magazines, periodicals, trade journals and publications.  
  
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: 12/19/2000 Date Modified: 10/11/2001**