**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-55** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Internet access fees and web hosting.** |
| **Keywords:** |  |
| **Effective Date:** | **06/30/1998** |

**Body:**

Office of Policy & Research  
  
  
June 30, 1998

XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXX:  
The purpose of this letter is to respond to your letter dated June 4, 1998.  
  
Charges for internet access fees and web hosting are not currently subject to sales tax in the state of Kansas. However, you must pay sales tax on all articles of tangible personal property and all taxable services purchased to provide the nontaxable service.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 07/01/1998 Date Modified: 10/10/2001**