**Private Letter Ruling**

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| **Ruling Number:** | **P-2009-005** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Monthly Fees to Access and Use a Pre-Written Computer Software Program.** |
| **Keywords:** |  |
| **Approval Date:** | **06/26/2009** |

**Body:**

Office of Policy & Research  
  
  
June 26, 2009

XXXXXXXXX  
  
Dear XXXXXXXX:  
  
We wish to acknowledge receipt of your e-mail of June 23, 2009 regarding the application of Kansas Retailers’ Sales tax. You inquired regarding a California corporation that has a customer in Kansas and charges such Kansas corporation a monthly fee to access and use a pre-written computer software program. The software program is located on a server in California. The customer logs on via a web browser to use the software. You asked if the monthly fee is subject to Kansas sales or use tax?  
  
Kansas does not tax a provider’s charges that allow a customer to electronically access information on the provider’s remote server located outside Kansas. Therefore the monthly fee charged to access the pre-written computer software program located on a server in California is not subject to Kansas sales or use tax.  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.  
  
Sincerely,  
  
  
Jack Smith  
Policy and Research  
  
  
**Date Composed: 06/26/2009 Date Modified: 06/26/2009**