**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1998-136** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Internet and computer connect/hook-up services.** |
| **Keywords:** |  |
| **Approval Date:** | **09/16/1998** |

**Body:**

Office of Policy & Research

September 16, 1998  
  
  
TTTTTTTTTT  
TTTTTTTTTT  
TTTTTTTTTT  
TTTTTTTTTT  
  
  
Dear Mr. TTTTT:  
  
We wish to acknowledge receipt of your letter dated July 31, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that if your client B would not be obligated to collect and remit Kansas sales tax(es), if they are merely plugging in the network computer to an electrical outlet. However, if B is selling parts to the end consumer, your client would be obligated to collect the appropriate Kansas sales tax(es) on the gross receipts received from the sale of said parts.  
  
If your client, B is providing services to alter or maintain tangible personal property for the end user-consumer, C, then the transaction would be subject to sales tax in the state of Kansas. Additionally, any materials and supplies sold to the end user would likewise be subject to Kansas sales tax.  
  
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 affects 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  
  
  
**Date Composed: 09/25/1998 Date Modified: 10/10/2001**