**Private Letter Ruling**

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| **Ruling Number:** | **P-2015-003** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Interface Data Exchange-access records or data** |
| **Keywords:** |  |
| **Effective Date:** | **09/28/2015** |
| **Approval Date:** | **09/28/2015** |

**Body:**

September 28, 2015

Dear XXXXXXX,

This letter is in response to your letter whereby XXXXXXX contends that their purchases of “interfaces” qualify as a non-enumerated service, and that the interface suppliers provide XXXXX’s clients with access to a collection of records or data in order to retrieve information and are therefore not taxable.

*Kansas does not tax an “information” service or “database access service” that consists of a collection of records or data that is stored in a remote computer system and contains software that allows the purchaser of the service to access the system electronically to answer queries or extract desired information. (Kansas Dept. of Revenue Information Guide No. EDU-71R)*

In your letter, you state:

“Generally, the Data Exchange provides a web-based test ordering and results reporting system that enables physicians and hospital clients of a separate laboratory to access patient laboratory test results via the internet in a secure and reliable way”

It is our determination that your “interface” system which offers database access to medical records and test result is not taxable.

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.

Sincerely,

Mark D. Ciardullo

Tax Specialist

**Date Composed: 09/29/2015 Date Modified: 09/29/2015**