**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-144** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **800 calls in Kansas.** |
| **Keywords:** |  |
| **Approval Date:** | **09/30/1998** |

**Body:**

Office of Policy & Research

September 30, 1998  
  
  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated September 3, 1998.  
  
You stated that your company is an interexchange carrier providing long distance services in Kansas. You asked if the gross receipts from the sales of 800 calls is exempt per Kansas Law.  
  
K.S.A. 79-3603(b) states in pertinent part:  
  
“[t]he gross receipts from intrastate telephone or telegraph services and (2) the gross receipts received from the sale of interstate telephone or telegraph services, which (A) originate within this state and terminate outside the state and are billed to a customer's telephone number or account in this state; or (B) originate outside this state and terminate within this state and are billed to a customer's telephone number or account in this state except that the sale of interstate telephone or telegraph service does not include: (A) Any interstate incoming or outgoing wide area telephone service or wide area transmission type service which entitles the subscriber to make or receive an unlimited number of communications to or from persons having telephone service in a specified area which is outside the state in which the station provided this service is located [emphasis added];”  
  
It is the opinion of the Kansas Department of Revenue that only interstate wide area telephone service or wide area transmission (“WATS”) telephone service as described per statute qualifies for exemption from Kansas retailers’ sales tax. The “800 service” mentioned in your letter may or may not meet the definition of WATS. Therefore, we are unable to advise you at the taxability of this service.  
  
This is a private letter ruling pursuant to Kansas Administrative Regulation 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 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 ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 10/06/1998 Date Modified: 10/10/2001**