**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-095** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Charges for access to a data base maintained for internet access.** |
| **Keywords:** |  |
| **Approval Date:** | **11/12/2002** |

**Body:**

Office of Policy & Research  
  
  
November 12, 2002

XXXX  
XXXX  
XXXX

RE: Your letter postmarked November 1, 2002

Dear XXXX:  
  
I have been asked to answer your recent letter. In it, you ask if charges for access to a data base maintained for internet access are subject to Kansas sales tax. The service allows subscribers to search an archive and print out any information that they find relevant. Please be advised that charges for data base access over the internet are not subject to Kansas sales or use tax. The Kansas retailers' sales tax act taxes only those services that are enumerated in the act. Providing a data base access to internet users is not one of the enumerated services.  
  
I hope that my answer to your question is complete. If you have any more questions, please call me at 785-296-3081. 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,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 11/14/2002 Date Modified: 11/15/2002**