**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-204** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Computer & internet services provided to guests in a hotel room.** |
| **Keywords:** |  |
| **Approval Date:** | **11/30/1998** |

**Body:**

Office of Policy & Research

November 30, 1998  
  
  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated November 11, 1998.  
  
Your company proposes to establish business centers designed specifically for the hotel industry. This concept is referred to as “XXXXXXXX”. “XXXXXX” provides hotel guests with 24-hour access to numerous office services. A hotel guest can utilize a personal computer loaded with popular software, and have access to the Internet and e-mail, as well as document printing, faxing, and photocopying.  
  
You request the Kansas Department of Revenue rule regarding sales and compensating taxes impositions on such an undertaking.  
  
Kansas law imposes tax on the sale of tangible personal property and specific enumerated services. The services that “XXXXXXXXXX” concept provide are not subject to Kansas retailers’ sales tax. Therefore, all tangible personal property and taxable services purchased by your company are subject to sales or compensating tax.  
  
The following categories per your letter are subject to Kansas sales or compensating tax: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.  
  
The fee categories of XXXXXXXX and XXXXXXXXXXX are not subject to Kansas sales or compensating 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,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 12/08/1998 Date Modified: 10/10/2001**