**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-208** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Internet based on-line legal information resource presented in newsletter format.** |
| **Keywords:** |  |
| **Approval Date:** | **10/01/1999** |

**Body:**

Office of Policy & Research  
  
  
October 1, 1999

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
Re: Kansas Sales Tax  
  
Dear XXXXX:  
  
Your correspondence of September 8, 1999, has been referred to me for response. Thank you for your inquiry.  
  
By your letter you request our advice concerning your client, XXXXX. Your letter states, in pertinent part:

XXXXX is a Kansas corporation. It is engaged in the production of an internet based on-line legal information resource presented in newsletter format. The newsletters are available for purchase on the internet. They are called XXXX XXXX XXXX XXXX. There will ultimately be a series of newsletters which will address a variety of legal topics. The newsletters do not, and do not intend to provide professional or legal advice on any matter. The newsletters will be downloadable at the option of the purchaser. These newsletters simply discuss legal topics in a general manner for educational and entertainment purposes. It is intended that these newsletters will be published periodically and made available for purchase solely on the internet through an appropriate E-commerce company which provides merchant account services, real-time authorization and funds transfer. Each issue will be purchased individually. No multi-issue subscriptions will be made available.

In deciding whether a particular transaction is subject to sales tax, a two step analysis is generally necessary. The first step is to determine whether the sales tax act generally imposes tax on the type of transaction in question. The second step is to determine whether the act provides an exemption for the particular type of transaction.  
  
As a rule, sales tax is imposed on all transactions involving the transfer of tangible personal property. With services, however, tax is imposed only on those transactions which are specifically enumerated in the sales tax act. Exemptions for transactions involving either tangible personal property or services are allowed as specifically enumerated.  
  
After reviewing the information provided in your letter, we have concluded the service you describe is not subject to the Kansas state sales tax or local sales taxes. This determination is based on our belief that the type of service you describe has not been enumerated in the sales tax act as a service which is subject to tax. Your client should be aware, however, that they must pay sales tax on all articles of tangible personal property and all services purchased by them in Kansas which enable them to provide the nontaxable service.  
  
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.  
  
I trust this information is of assistance. If I can be of further service, please feel free to contact me.  
  
Sincerely,  
  
  
  
Jim Weisgerber  
Attorney  
Tax Specialist  
  
JW:jw  
  
  
**Date Composed: 10/08/1999 Date Modified: 10/11/2001**