**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-182** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Photographic services by a freelance photographer.** |
| **Keywords:** |  |
| **Approval Date:** | **08/23/1999** |

**Body:**

Office of Policy and Research  
  
  
August 23, 1999

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
Re: Kansas Sales Tax  
  
Dear XXXXX:  
  
Your correspondence of August 5, 1999, has been referred to me for response. Thank you for your inquiry.  
  
Your letter states you are a freelance photographer, and that you sometimes photograph ball teams for a local newspaper. You invoice the newspaper:

1. A set fee per school for photographing the school’s ball team.  
2. A set fee per mile for mileage.  
3. For actual long distance telephone charges.

You then total the above fees and charge sales tax on the sum of the fees and charges. You indicate the newspaper is questioning the sales tax on mileage and, since it will be a new charge, will probably question the sales tax on the long distance. By your letter you seek our advice as to whether you are correct in charging the newspaper sales tax on these charges.  
  
Please be advised the Department of Revenue has determined a photographer is a retailer for purposes of the Kansas retailer’s sales tax act. Sales tax is due on the gross receipts received by a photographer for their services. This is true regardless of how the services are reflected on the bill or invoice to the customer, (i.e. whether charges are separately stated or combined in a total sum or fee). As a result, your way of charging and collecting sales tax is correct.  
  
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: 09/10/1999 Date Modified: 10/11/2001**