**Memorandum**

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| **Identifying Information:** | **Telephone and Telegraphic Co.** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Telephone and Telegraphic Services** |
| **Keywords:** |  |
| **Effective Date:** | **06/01/1992** |

**Body:**

**MEMORANDUM**

**TO:**TELEPHONE AND TELEGRAPH COMPANIES  
  
**FROM:**KANSAS DEPARTMENT OF REVENUE  
  
**RE:**SUGGESTED LANGUAGE FOR YOUR CUSTOMERBILLING STATEMENTS  
EXPLAINING SALES TAX LAW CHANGES  
  
**DATE:**May 22, 1992  
  
  
  
The 1992 Kansas Legislature enacted House Bill 2892, commonly referred to as the "School Finance Bill." This Bill makes significant changes to the Kansas sales compensating tax law.  
  
One of the changes taxes the sale of telephone and telegraph services that originate and/or terminate within the state of Kansas and are billed to a customer's telephone number in this state. These sales, previously exempt from sales tax, are now subject to a sales tax at a rate of 4.9% plus any applicable local tax(es). This legislation is effective June 1, 1992.  
  
  
  
  
**Date Composed: 10/06/1997 Date Modified: 10/09/2001**