**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-054** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sale of advertising space on an "electronic bulletin board".** |
| **Keywords:** |  |
| **Approval Date:** | **06/20/2002** |

**Body:**

Office of Policy & Research  
  
  
June 20, 2002

TTTTTTTTTTTT  
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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated June 13, 2002, regarding the application of Kansas Retailers’ Sales tax.  
  
The service described in the above referenced letter is a nationwide data bank or “electronic bulletin board” similar to a trade magazine with information, articles and advertising space. Subscribers will access this information through their own computer and modem with no special communication software. The sale of advertising space on the “electronic bulletin board” would not be subject to Kansas sales/use tax.  
  
The fee paid by the subscribers for access to the “electronic bulletin board” is not subject to Kansas sales/use tax. However, if your client were to sell or lease computer software/hardware or any other tangible personal property within the state of Kansas, the respective sale or lease would be subject to the appropriate Kansas sales/use tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.  
  
If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 06/24/2002 Date Modified: 06/24/2002**