**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-72** |

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| **Tax Type:** | **Kansas Compensating Tax; Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Voice mail services to small businesses on a monthly subscription basis.** |
| **Keywords:** |  |
| **Approval Date:** | **03/12/1999** |

**Body:**

Office of Policy & Research  
  
  
March 12, 1999

XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXX:  
  
I have been asked to respond to your letter of February 24, 1999. In it, you ask about the sales and use tax responsibilities of your company. Your letter states that you provide voice mail services to small businesses on a monthly subscription basis. Your subscribers call in to your service to listen to their recorded messages. Your service is similar to an answering service, only that you take recorded messages and do not have live operators. It functions similar to XXXXXXXXX in that after three rings, the caller is forwarded to your service to leave a voice message.  
  
Kansas law imposes sales tax on “the gross receipts received for telephone answering services, [emphasis added] including mobile phone services, beeper services and other similar services.” K.S.A. 79-3603(t).  
  
It is the opinion of the Kansas Department of Revenue that your service is subject to Kansas retailers’ sales tax. Your company must register, collect and remit sales tax on this service.  
  
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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.  
  
Sincerely,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 03/29/1999 Date Modified: 10/10/2001**