

Notice

Notice Number: 07-06
Tax Type: Kansas Compensating Tax; Kansas Retailers' Sales Tax
Brief Description: Charges for delivery of "direct mail".
Keywords:
Approval Date: 07/30/2007

Body:

KANSAS DEPARTMENT OF REVENUE DIVISION OF TAXATION

NOTICE 07-06 Direct Mailers

Effective July 1, 2007 charges for delivery of "direct mail" are not subject to Kansas sales or compensating use tax when the delivery charge is separately stated on the invoice. This legislative change is an exception to the general rule that requires sales/compensating use tax to be paid on delivery charges, including but not limited to, transportation, shipping, postage, handling, crating and packing, when the item sold or the service rendered is subject to sales tax.

This change is limited to charges for delivering "direct mail" when the delivery charge is separately stated on the invoice, effect July 1, 2007.

2007 House Bill 2171, Section 3 amended the definition of "Delivery Charges":

K.S.A. 79-3602(i) "Delivery charges" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing. ***Delivery charges shall not include charges for delivery of direct mail if the charges are separately stated on an invoice or similar billing document given to the purchaser.***

The definition of "Direct Mail" is" found at K.S.A. 79-3602(j):

"Direct mail" means printed material delivered or distributed by United States mail or other delivery services to a mass audience or to addressees on a mailing list provided by the purchaser at the direction of the purchaser when the cost of the items are not billed directly to the recipients. Direct mail includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail does not include multiple items of printed material delivered to a single address.

TAXPAYER ASSISTANCE

Additional copies of this or any other notice are available from the Kansas Department of Revenue's forms request line at 785-296-4937 or web site: **www.ksrevenue.org**. If you have any questions about this notice, please contact our Taxpayer Assistance Center.

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