**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-13** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Programmed music received via a roof mounted satellite.** |
| **Keywords:** |  |
| **Effective Date:** | **02/02/1998** |

**Body:**

**Office of Policy and Research**

February 2, 1998  
  
  
  
XXXXXXXXX  
XXXXXXXXX  
XXXXXXXXX  
XXXXXXXXX  
  
  
Dear XXXXXXXX:  
  
  
We wish to acknowledge receipt of your letter dated January 14, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(k) imposes a sales tax upon: “the gross receipts from cable, community antennae and other subscriber radio and television services. . .”  
  
Please be advised that the service your company is receiving would be subject to sales tax in the state of Kansas, since said sale is a sale involving the furnishing of cable, community antennae and other subscriber radio and television services. Additionally, any charge for the use of equipment furnished in connection with, supplemental to or as an aid in the providing of this service would be subject to the appropriate Kansas sales/use tax.  
  
If I may be of further assistance, please contact me at your earliest convenience at (913) 296-7776.  
  
Sincerely yours,  
  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 02/09/1998 Date Modified: 10/10/2001**