

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-21. Telephone and telegraph companies—interstate commerce.

All telephone and telegraph companies engaged in the transmission of messages shall be deemed to be a public utility within the meaning of the term "public utility" as used in section 79-3704 (a) of the act.

All tangible personal property purchased out of the state and brought into the state of Kansas for use, storage, or consumption by telephone or telegraph companies is subject to the tax in the same manner as is tangible personal property brought in to the state by other firms, persons, or corporations, except as exempted herein.

(Authorized by K.S.A. 79-3704, 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

***** Authenticated Kansas Administrative Regulation *****