

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-71. Mobile phone, cellular phone, beeper and similar services.

(a) Sales tax shall be imposed on the gross receipts received from cable, community antenna, subscriber radio and television services. A mobile phone, cellular phone, beeper or other similar services is deemed to be a subscriber radio service. The gross receipts received from mobile phone, cellular phone, beeper and other similar services are subject to sales tax.

(b) Sales tax shall be imposed on the total cost to the consumer without any deduction or exclusion for:

(1) The cost of the property or service sold;

(2) services used or expended;

(3) materials used;

(4) losses, overhead or any other cost or expense; or

(5) profit, regardless of how any contract, invoice or other evidence of the transaction is stated or computed, and whether separately billed or segregated on the same bill.

(c) Sales tax applies to all amounts paid for a mobile phone, cellular phone, beeper or other similar service, regardless of whether there is actual consumption of the service.

(d) Each charge for the use of equipment and facilities furnished in connection with, supplemental to or as an aid in the usage of a mobile phone, cellular phone, beeper or other similar tangible personal property shall be taxable.

(e) Each retailer shall collect sales tax on subscriber radio services which are resold to their customers. Each retailer furnishing a mobile phone, cellular phone or other similar service may purchase the service from the retailer's vendor exempt from sales tax for resale purposes by furnishing the vendor a Kansas resale exemption certificate.

(f) Each retail sale involving the use or furnishing of a mobile phone, cellular phone, beeper or other similar service shall be considered to have been consummated at the billing address of the subscriber as it appears in the retailer's records. Each retail lease of telecommunication and data processing equipment used in connection with a mobile phone, cellular phone, beeper or other similar service shall be considered to have been consummated at the billing address of the lessee as it appears in the retailer's records. (Authorized by K.S.A. 79-3618; implementing K.S.A. 1986 Supp. 79-3603 as amended by L. 1987, Ch. 182, Sec. 108; effective May 1, 1988.)

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