

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-12. Newspapers, magazines, periodicals, trade journals, publications and other printed matter.

(a) Newspapers, magazines, periodicals, trade journals, publications and other printed matter are tangible personal property and the receipts from the retail sale of these items are taxable.

(b) When subscriptions for newspapers, magazines, periodicals, trade journals, publications and other printed matter are taken within the state of Kansas, sent to a printer or publishing house outside Kansas and the publication is thereafter mailed to the subscriber within Kansas, the receipts from the subscriptions are taxable.

(c) When newspapers, trade publications, advertising pamphlets, circulars and other publications, are distributed free of charge, the person printing or publishing the publication for sale to the distributor is deemed to be the seller thereof and must collect the tax.

(d) Each person who prints or produces and distributes publications, free of charge, is regarded as the final user or consumer of all materials used to print or produce the publication. For tax purposes, the printer or publisher shall pay sales tax on all purchases of materials used to print or produce the publication.

If a person prints or publishes tangible personal property for sale to consumers, and also prints or publishes publications which are distributed free of charge, a person may purchase all materials used in the printing and publishing process exempt from sales tax. When a person prints or publishes the publication for distribution free of charge, that person shall include the cost of all exempt materials purchased for use in printing or producing that publication on the sales tax return and impose sales tax on that amount. (Authorized by K.S.A. 79-3618, K.S.A. 1986 Supp. 79-3602, 79-3603 as amended by L. 1987, Ch. 182, Sec. 108, 79-3606, as amended by L. 1987, Ch. 64, Sec. 1; effective, E-

70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1988.)

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