**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-224** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Exemption for equipment leased to radio stations.** |
| **Keywords:** |  |
| **Approval Date:** | **12/29/1998** |

**Body:**

Office of Policy & Research

December 29, 1998  
  
  
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Dear TTTTTTTTTT:  
  
We wish to acknowledge receipt of your letter dated December 17, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that on or after July 1, 1998, all sales and or leases of machinery and equipment sold or leased to over-the-air, free access radio or television stations, which is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease, would be exempt from Kansas state and local sales tax(es). Machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission. See K.S.A. 79-3606(zz).  
  
For your convenience, I have enclosed Revenue Notice 98-04, which is entitled, “Sales Taxation of Broadcasters and Subscriber Radio and Television Services”.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
Enc  
  
  
**Date Composed: 01/15/1999 Date Modified: 10/10/2001**