

## Sales/Use/Indirect:

### Kansas DOR Notice Explains Newly Enacted Internet/Telecom Service M&E Exemption

*Notice 24-13: Sales Tax Exemption for Providing Communications Services*, Kan. Dept. of Rev. (7/1/24). The Kansas Department of Revenue issued a notice discussing legislation enacted earlier this year [see H.B. 2098 (2024), and *State Tax Matters*, Issue 2024-19, for more details on this legislation] that created a sales tax exemption for purchases of equipment, machinery, and other infrastructure for use in the provision of communications service, and for purchases of services used in the repair, maintenance, or installation of communications service. The notice explains the new sales tax exemption and how to claim it. Please contact us with any questions.

URL: <https://www.ksrevenue.gov/taxnotices/notice24-13.pdf>

URL: [https://www.kslegislature.org/li/b2023\\_24/measures/hb2098/](https://www.kslegislature.org/li/b2023_24/measures/hb2098/)

URL: [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240510\\_12.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240510_12.html)

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