**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-190** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Educational Institution.** |
| **Keywords:** |  |
| **Approval Date:** | **11/18/1998** |

**Body:**

Office of Policy & Research

November 18, 1998  
  
  
XXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated November 2, 1998.  
  
You represent the above captioned non-profit associations and request an opinion from the Kansas Department of Revenue as to whether or not these entities qualify as “educational institutions” pursuant to K.S.A. 79-3602 as amended by L. 1998, ch. 130, section 29.  
  
You conveyed the following information regarding your clients.  
  
XXXXXXXXXXXXXXXXXXXXXXX is a non-profit IRC 501(c)(4) association which represents the XXXXXXXX accredited not-for-profit colleges in Kansas. The association is supported by membership dues and provides a variety of services and functions for the mutual benefit of the member institutions. Such services include: publishing, public relations, government relations, education programs, tax exempt bond program, and legal representation.  
  
XXXXXXXXXXXXXXXXXXXXX is a IRC 501(c)(3) association whose sole purpose is to receive contributions from corporations and individuals related to corporations and distribute same to the seventeen fully accredited not-for-profit member institutions.  
  
K.S.A. 79-3602, as amended by the 1998 Kansas Legislature, defines the term “educational institution.” This term includes, “[n]onprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution.”  
  
Based solely on the information supplied by you, it is the opinion of the Kansas Department of Revenue that the XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX qualify as “educational institutions.”  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
cc Mr. Robert Clelland  
  
  
**Date Composed: 12/08/1998 Date Modified: 10/10/2001**