**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-96** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Religious Organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **08/28/1998** |

**Body:**

Office of Policy & Research

August 28, 1998  
  
  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 11, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
K.S.A. 79-3606(aaa) exempts from sales tax: “all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes.”  
  
Telephone services that the church purchases that are used exclusively for religious purposes would be exempt from Kansas retailers’ sales tax. This exemption would not apply to your priest’s private line.  
  
The Kansas Department of Revenue does not intend to issue sales tax exemption numbers to religious organizations. To claim exemption, you can merely supply your vendor(s) with a completed copy of the enclosed exemption certificate, when making purchases that would come within the scope of the sales tax exemption in K.S.A. 79-3606(aaa).  
  
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 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 effects this private letter ruling.  
  
I have enclosed Notice 98-05 and Form BT/st-28B.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
Enc.  
  
  
**Date Composed: 09/04/1998 Date Modified: 10/11/2001**