**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-128** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Non-profit organization fund raising sales** |
| **Keywords:** |  |
| **Approval Date:** | **06/03/1999** |

**Body:**

Office of Policy and Research

June 3, 1999

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Dear Ms. TTTTTTTT:

We wish to acknowledge receipt of your letter dated April 30, 1999, regarding the application of Kansas Retailers’ Sales tax.

Many organizations, such as your enlisted spouses’ club, perform a great deal of services for their communities with the funds that they raise. However, not every non-profit organization enjoys an exemption from Kansas sales tax. Yours does not.

In closing, your organization also would be obligated to register, collect, and remit both state and local sales tax on retail sales of admission tickets, shirts, hats, posters, snack-type items, and etc. For your convenience, I have enclosed a Kansas Department of Revenue Business Tax Application, along with the applicable instructions.

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: 06/22/1999 Date Modified: 10/11/2001**