**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1999-175** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Convention and tourism committee qualifies as a political subdivision.** |
| **Keywords:** |  |
| **Approval Date:** | **08/09/1999** |

**Body:**

Office of Policy and Research  
  
  
August 9, 1999

TTTTTTTTTTTT  
TTTTTTTTTTTT  
TTTTTTTTTTTT  
  
  
RE: TTTTTTTTTTTTTTTTTTTT  
  
  
Dear TTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated June 21, 1998, wherein you have inquired as to whether or not the TTTTTTTTTTTTTTTTTTTTTTTTT, would qualify as a political subdivision, and therefore, be extended a sales tax exemption.  
  
K.S.A. 79-3602(n) defines a political subdivision as: “any municipality, agency or subdivision of the state which is, or shall hereafter be, authorized to levy taxes upon tangible personal property within the state or which certifies a levy to a municipality, agency or subdivision of the state which is, or shall hereafter be, authorized to levy taxes upon tangible property within the state. Such term also shall include any public building commission, housing, airport, port, metropolitan transit or similar authority established pursuant to law.”  
  
Please be advised that the it is the opinion of this office that the convention and tourism committee established by the TTTTTTTTTTTTTTTTTTTTTTTTT, is a political subdivision, since the committee certifies a levy to TTTTTT County, pursuant to K.S.A. 17-1330. Therefore, it would be appropriate for the TTTTTTTTTTTTTTTTTTTTTTTTT to supply its vendors with a copy of the enclosed exemption certificate.  
  
In closing, the sale of cemetery plots would not be subject to sales tax in the state of Kansas. 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: 08/19/1999 Date Modified: 10/11/2001**