**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-223** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchases of food at local restaurants by school district employees.** |
| **Keywords:** |  |
| **Approval Date:** | **10/13/1999** |

**Body:**

Office of Policy & Research  
  
  
October 13, 1999

TTTTTTTTTTT  
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Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated September 30, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that the Kansas Retailers’ Sales Tax Act does not contain an exemption from sales tax for purchases of food at local restaurants by school district employees, whether dine-in or carry-out. Additionally, this is a form of activity by school district employees that could be prosecuted under the states criminal procedures. However, if the respective meals are purchased directly by the school district, then the respective purchase could be made exempt from Kansas sales tax. To qualify as a direct purchase, each bill, invoice, contract or other evidence of the transaction shall be made out in the name of the school district, and each payment shall be made on a check, warrant or voucher of the school district.  
  
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  
  
  
**Date Composed: 10/19/1999 Date Modified: 10/11/2001**