**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-030** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Charitable organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **03/25/2002** |

**Body:**

Office of Policy & Research  
  
  
March 25, 2002

XXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXX  
  
Dear XXXXXXXX:  
  
I have been asked to respond to your letter dated March 21, 2002.  
  
In your letter you stated:

Please consider this a formal letter of request for a private letter ruling determining the Kansas sales tax exempt status of the XXXXXXXXXXXXXXX.  
  
The XXXXXXXXXXXXX is the local chapter of the XXXXXXXXXXXXX, our first wish granted was to a I 0-year old Hiawatha girl who wanted to ride her horse in an annual parade in Scottsdale, AZ with a former neighbor. We are dedicated to granting the XXXXXXXXXXXXX Kansas children throughout the state between the ages of 2 1/2and 18 who have life- threatening illnesses or medical conditions. We strive to provide the wish child and family with some special memories of joy and laughter in the midst of a world filled with hospitals, doctors, and treatment programs. A "XX" offers a welcome respite-a time of normalcy and just plain fun! A child can be referred to XXXXXXX by anyone ... family, friends, medical personnel, teachers or clergy. After the referral, the child's physician determines whether or not the child qualifies for a XX. If the child is eligible, a XXX team meets with the family to determine the child's XXXXXX. All wish expenses are fully covered, regardless of the category of XXXXXXX (travel, occupation, celebrity, or gift). The average XXXX cost is $5,000. 100% of all monies raised stays in Kansas to help fund these XXXX, and 86% goes directly towards wish-granting. We have been given 501(c)(3) status by the IRS.  
  
Enclosed you will find information about the XXXXXXXXXXXXXXXX. as well as copies of our IRS status letter, Charitable Solicitation License, and Sales Tax Registration License.

Tax exemptions are narrowly construed. This means that a group that claims exemption must clearly qualify for exemption within the plain language of the statute. The Kansas sales tax act lists various groups that are exempt from tax. Some statutes identify the exempt entity by name. These include the statute that exempts the American Heart Association, Kansas Affiliate, Inc. and the American Lung Association of Kansas, Inc., among others. Other statutes extend exemption by describing the entity in general terms, such as the exemptions extended to non-profit hospitals, political subdivisions of the state, and nonprofit zoos. Some exemptions are limited to certain purchases while other exemptions extend to all purchases.  
  
K.S.A. 79-3606 contains more than 60 additional exemptions. I have reviewed these exemptions and cannot find any that encompass your organization. Accordingly, your organization must register, collect and remit sales or compensating tax on all sales occurring in the State of Kansas.  
  
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  
  
  
MDC  
  
  
**Date Composed: 03/29/2002 Date Modified: 03/29/2002**