**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-73** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Religious Organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **08/14/1998** |

**Body:**

Office of Policy & Research

August 14, 1998  
  
  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
  
  
Dear Mr. XXXXXXXXXXX:  
  
I acknowledge receipt of your letter dated July 17, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
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.”  
  
Based solely on the facts of your letter, the Kansas Department of Revenue has determined that the XXXXXXXXXXXXXXXXX is religious organization for purposes of the Kansas Retailers’ Sales Tax Act.  
  
Therefore, direct purchases by the XXXXXXXXXXX, that are used exclusively for religious purposes are exempt from Kansas retailers’ sales tax. When making an exempt purchase the church should provide to the retailer a copy of this letter and an exemption certificate. I have enclosed a copy of the exemption certificate, you may duplicate and issue as needed.  
  
Sincerely,

Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 09/01/1998 Date Modified: 10/10/2001**