**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-140** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Civic organization sponsorship of community youth activities.** |
| **Keywords:** |  |
| **Approval Date:** | **06/23/1999** |

**Body:**

Office of Policy and Research

June 23, 1999

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Dear Mr. TTTTTT:

We wish to acknowledge receipt of your letter dated June 21, 1999, regarding the application of Kansas Retailers’ Sales tax.

Many organizations, such as your civic organization, 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.

Your organization would be obligated to pay any applicable Kansas sales tax(es) on its purchases of tangible personal property and taxable services, which would include, but not be limited to, sports equipment, uniforms, transportation, lighting, general maintenance, upkeep and improvements to the ball field, park, and playground equipment. Mowing services are not currently subject to sales tax in the state of Kansas.

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. Items purchased for resale may be purchased without sales tax, by providing the vendor with a properly completed Kansas resale exemption certificate. For your convenience, I have enclosed a Kansas Department of Revenue Business Tax Application, along with the applicable instructions. Additionally, I have enclosed a Kansas resale exemption certificate.

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, 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

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**Date Composed: 07/07/1999 Date Modified: 10/11/2001**