**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-149** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Youth baseball non-profit organization.** |
| **Keywords:** |  |
| **Approval Date:** | **07/08/1999** |

**Body:**

Office of Policy and Research  
  
  
July 8, 1999

TTTTTTTTTTT  
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Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated June 23, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
Many organizations, such as your youth baseball 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.  
  
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  
  
  
**Date Composed: 07/15/1999 Date Modified: 10/11/2001**