**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-250** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of tickets for admission to school dances and sales of t-shirts.** |
| **Keywords:** |  |
| **Approval Date:** | **11/22/1999** |

**Body:**

Office of Policy & Research  
  
  
November 22, 1998

TTTTTTTTTTT  
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Dear Ms. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated October 19, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59.  
  
K.S.A. 79-3603(e) imposes a sales tax upon: “the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services. . .”  
  
Please be advised that if the school would be obligated to collect the appropriate Kansas sales tax(es) on the sale of tickets to the school dances, since these respective tickets allow students admission into a facility which provides amusement, entertainment or recreation services.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
The sale of the t-shirts by the school to the football players/volleyball players would be subject to sales tax, pursuant to K.S.A. 79-3603(a).  
  
In closing, the Kansas Retailers’ Sales Tax Act does not contain an exemption from sales tax on purchases made by dinner theatre groups. Therefore, any purchases made by said group would be subject to any applicable sales tax(es) in this state.  
  
This response 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 an accurate determination by the department, this ruling is null and void. This private letter 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: 11/29/1999 Date Modified: 10/11/2001**