**Opinion Letter**

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| **Letter Number:** | **O-2000-032** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Telephone charges for a church.** |
| **Keywords:** |  |
| **Approval Date:** | **10/31/2000** |

**Body:**

Office of Policy & Research  
  
  
October 31, 2000

XXXX  
XXXX  
XXXX

RE: Your letter of October 16, 2000

Dear XXXX:  
  
I have been asked to answer your letter that we received earlier this month. You ask if telephone charges to your church are exempt from sales tax. Please be advised that these charges are exempt from state and local sales tax if the church pays for them and the telephones are used exclusively to administer, manage or operate the church’s religious facilities or to administer religious activities.  
  
For purposes of this exemption, “used exclusively” for a religious purpose means that any other use of the telephone is minimal in scope, insubstantial in nature, and incidental to the exempt use. I have enclosed a copy of Notice 99-14, that explains the exemption for religious organizations in more depth. I have also enclosed a copy of the exemption certificate that you may complete and provide to your vendors to claim exemption.  
  
I believe that the Notice will answer any additional questions that you have. If not, please call me at (785) 296-3081 or visit our web site at www.ink.org/public/kdor/ .

Sincerely,  
  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

Enclosures  
  
  
**Date Composed: 11/02/2000 Date Modified: 10/10/2001**