**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-122** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Exempt status of the American Red Cross.** |
| **Keywords:** |  |
| **Approval Date:** | **09/11/1998** |

**Body:**

Office of Policy & Research

September 11, 1998  
  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated July 30, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
In your letter you generally stated that the XXXXXXXXXXXXXXXXXXXXXXXX is seeking advice on the following transactions. In the past you have collected and remitted sales tax on various books sold to the public. Your Chapter teaches classes in first aid and life saving. Persons participating in these classes are charged a lump sum fee (“fee”). The fee includes instruction and class materials such as books. You are seeking advice as to whether not you should be remitting sales tax on books that are included as a part of class materials.  
  
The Kansas Department of Revenue has historically deemed the American Red Cross and it’s chapters (“ARC”) to be instrumentality’s of the Federal Government exempt from Kansas retailers’ sales tax. Direct purchases, including books by the ARC are exempt from Kansas retailers’ sales tax. When the ARC includes books or other materials as a part of class materials, said books would not be subject to Kansas retailers’ sales tax.  
  
This 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 operation of law without  
further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially effects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 09/11/1998 Date Modified: 10/10/2001**