**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-219** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Exemption for non-profit nonsectarian comprehensive multidiscipline youth development programs.** |
| **Keywords:** |  |
| **Approval Date:** | **12/18/1998** |

**Body:**

Office of Policy & Research

December 18, 1998  
  
  
XXXXXXXXX  
XXXXXXXXX  
XXXXXXXXX  
  
  
Re: XXXXXXX  
  
Dear XXXXXX:  
  
The purpose of this letter is to respond to your letter dated December 11, 1998.  
  
K.S.A. 79-3606(ii) exempts from sales tax: “all sales of tangible personal property purchased directly by a non-profit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. . .”  
  
No exemption from sales tax is provided for purchases of tangible personal property which is customarily used for human habitation purposes. Human habitation purposes would be limited to residential structures and the furnishing of said structures.  
  
Purchases of tangible personal property or taxable services that are for residential structures are of such items as: furniture, appliances, beds, chairs, room humidifiers and dehumidifiers, telephones and telephone equipment, bed and bath linens are subject to sales tax. This is not a complete or exclusive list, but is illustrative of items which are customarily used for human habitation purposes which do not qualify for exemption from sales tax.  
  
Materials or property purchased for use in the construction, repair, maintenance, or remodeling of residential structures are subject to sales tax.  
  
Your expense category (5. RESIDENTIAL HOUSES), would be subject to sales tax. So would any other expense category that relates to residential structures.  
  
Purchases for the following categories would be exempt from Kansas retailers’ sales tax: Administration, Training, Clinical Services, Human Resources, Maintenance (except maintenance of residential structures), Activities, Educational Services, Act Teams and Development  
  
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 make 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 affects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 12/23/1998 Date Modified: 10/10/2001**