**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-223** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Nonprofit Hospital Exemptions** |
| **Keywords:** |  |
| **Effective Date:** | **12/29/1998** |

**Body:**

Office of Policy & Research

December 29, 1998  
  
  
TTTTTTTTTTTTT  
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Dear Ms. TTTT:  
  
We wish to acknowledge receipt of your letter dated December 17, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(b) exempts from sales tax: "all sales of tangible personal property or service, including the renting and leasing of tangible personal property purchased directly by......a public or private nonprofit hospital...and used exclusively for...hospital...purposes, except when: (1) Such...hospital is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business,..."  
  
Please be advised that newspaper and magazine subscriptions, motel rooms and other purchases made directly by a non-profit hospital, such as TTTTTTTTTTTTTTTT, that are not going to be used in carrying out a taxable business, would be exempt from Kansas state and local sales tax(es).  
  
For your convenience, I have enclosed a Question and Answer format which covers purchases made by non-profit hospitals.

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, 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  
  
Enc  
  
  
**Date Composed: 01/12/1999 Date Modified: 10/10/2001**