**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-185** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales by a parent-teacher association or organization.** |
| **Keywords:** |  |
| **Approval Date:** | **08/17/1999** |

**Body:**

Office of Policy & Research

August 17, 1999

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Dear Ms. TTTTTTT:

We wish to acknowledge receipt of your letter dated July 23, 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. 79-3606(yy) exempts from sales tax: "all sales of tangible personal property and services purchased by a
parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such
association or organization."

Please be advised that if the tangible personal property is sold on behalf of a parent-teacher association or
organization, then the sale of tangible personal property would be exempt from sales tax in the State of Kansas.
However, if the service of selling admission tickets is rendered to the final user, by or on behalf of a parent-teacher
association or organization, the respective organization would be obligated to collect the appropriate Kansas sales
tax(es). The reason that the latter transaction would be subject to sales tax in this state is that the statute exempts
only the sale of tangible personal property and not the providing of a taxable service. In either case, the parent-
teacher association or organization would be able to purchase the respective tickets from TTTTTTT exempt from
Kansas sales tax(es).

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 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

**Date Composed: 09/14/1999 Date Modified: 10/11/2001**