**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-039** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Non-profit association.** |
| **Keywords:** |  |
| **Approval Date:** | **08/15/2000** |

**Body:**

Office of Policy & Research  
  
  
August 15, 2000

XXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated July 6, 2000. In it, you ask if Alphapointe Association for the Blind, is exempt on their direct purchases in Kansas.  
  
The documentation from the association and the factual information in your letter contain nothing that establishes that the non-profit association is exempt from Kansas sales tax on their purchases of goods and taxable services in Kansas. This opinion could change if additional documentation that brings the organization within an exemption or exception.  
  
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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination. Please call me at (785) 296-5330 if you need to discuss this matter further.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 08/15/2000 Date Modified: 10/11/2001**