**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-2001-110** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Historical society sale of books.** |
| **Keywords:** |  |
| **Approval Date:** | **10/15/2001** |

**Body:**

Office of Policy & Research  
  
  
October 15, 2001

TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
TTTTTTTTTTT  
  
  
Dear Ms. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated October 2, 2001, regarding the application of Kansas Retailers’ Sales Tax.  
  
K.S.A. 79-3603(a) imposes a sales tax upon: “The gross receipts received from the sale of tangible personal property at retail within this state. . .”  
  
Please be advised that the TTTTTTTTTTTTT Historical Society would be obligated to collect the appropriate Kansas sales tax(es) on the sale of books, wherein the purchaser can not provide your organization a properly completed exemption certificate.  
  
In closing, the mere fact that an organization is exempt from income tax as a non-profit entity, does not automatically extend a sales tax exemption.  
  
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.

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  
  
  
**Date Composed: 10/16/2001 Date Modified: 10/26/2001**