**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-154** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Habitat for Humanities.** |
| **Keywords:** |  |
| **Approval Date:** | **10/09/1998** |

**Body:**

Office of Policy & Research

October 9, 1998  
  
  
XXXXXXXXXXXXXXXXX  
XXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated September 21, 1998.  
  
K.S.A. 79-3606 (ww) exempts from Kansas retailers’ sales tax,  
  
“ all sales of tangible personal property purchased by the Habitat for Humanities for the exclusive use of being incorporated within a housing project constructed by such organization.”  
  
XXXXXXXXXXXXXXXXXXXXXX may purchase materials and items to be installed in your housing projects. I have enclosed an exemption certificate for these purchases.  
  
The exemption does not exempt XXXXXXXX for purchases of enumerated taxable services. However, services performed in the original construction of a building and services to repair residential property are exempt from sales tax. Your organization would be exempt from sales tax when you contract for services to construct or renovate residential property. I have enclosed Notice 98-02 to assist you on this exemption.  
  
XXXXXXX would be required to maintain it’s sales tax registration to report taxable sales from fund raising sales of tangible property or services.  
  
This is a private letter ruling pursuant to Kansas Administrative Regulation 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 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 ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
encl.  
  
  
**Date Composed: 10/08/1998 Date Modified: 10/10/2001**