**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-187** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Exemption for religious organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **11/05/1998** |

**Body:**

Office of Policy & Research  
  
November 5, 1998

XXXX  
XXXX  
XXXX

RE: Your letter of September 17, 1998

Dear XXXX:  
  
I have been asked to respond to your inquiry of September 17, 1998. You ask whether the XXXX (the Ministry) qualifies for the new sales tax exemption of religious organizations that was enacted as part of 1998 Senate Bill No. 493. You provided the Ministry’s by-laws and a letter from the Internal Revenue Service. These establish that the Ministry qualifies as a religious organization within the meaning of Senate Bill No. 493. Accordingly, the Ministry is exempt from paying Kansas sales tax on purchases made for charitable donations or for use as part of the Ministry’s charitable works. To properly claim exemption, you must present your vendor with a completed exemption certificate and the property or services must be paid for with the Ministry’s check or voucher. I have enclosed a copy of Notice # 98-05 and an exemption certificate that you should reproduce, fill out and give to your vendors. Notice #98-05 should explain any questions that remain.  
  
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.

Sincerely,  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

Enclosures  
  
  
**Date Composed: 11/23/1998 Date Modified: 10/10/2001**