**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-03** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **4-H Programs** |
| **Keywords:** |  |
| **Approval Date:** | **01/20/1999** |

**Body:**

Office of Policy & Research

January 20, 1999  
  
  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated September 3, 1998. You requested the Kansas Department of Revenue advise you on the application of Kansas retailers’ sales tax on purchases and retail sales made by individual 4-H organizations.  
  
Pursuant to Revenue Ruling 19-1998-2, it is the opinion of the Kansas Department of Revenue that the exemption as articulated in Kansas law at K.S.A. 79-3606(ii) would apply to individual 4-H programs authorized by the 4-H Cooperative Extension Service to operate a 4-H organization in Kansas. The term “Individual 4-H programs” would include but not limited to: Local 4-H clubs; regional or State 4-H councils; county, regional or state 4-H committees; 4-H leader associations; county, regional or state 4-H foundations; authorized 4-H camps and training centers.  
  
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  
  
  
**Date Composed: 01/21/1999 Date Modified: 10/11/2001**