**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-132** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Private elementary or secondary school exemption.** |
| **Keywords:** |  |
| **Approval Date:** | **06/08/1999** |

**Body:**

Office of Policy and Research  
  
  
June 8, 1999

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
Re: Kansas Sales Tax  
  
Dear XXXXX:  
  
Thank you for your correspondence of May 20, 1999. The information you provided was most helpful.  
  
As you may know, the Kansas retailers’ sales tax is imposed by K.S.A. 79-3603. Exemptions from sales tax are found in K.S.A. 79-3606. Subsection (c) of the statute provides an exemption for:

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation;

Based on the information contained in the brochure you provided to us, we believe your school falls within the definition of a “private elementary or secondary school”. As a result, pursuant to K.S.A. 79-3606(c), your school qualifies for exemption from sales tax on direct purchases. In addition, pursuant to K.S.A. 79-3606(d) which provides that, “all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities”, your school can qualify for exemption on construction projects if a project exemption certificate is first obtained.  
  
For your convenience, I have enclosed a booklet which provides additional information on the use of exemption certificates (for routine purchases) and project exemption certificates (for construction projects).  
  
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 make 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 private letter ruling.  
  
I trust this information is of assistance. If I can be of further service, please feel free to contact me.  
  
Sincerely,  
  
  
  
Jim Weisgerber  
Attorney  
Tax Specialist  
  
JW:jw  
  
Enc.: Kansas Exemption Certificates Booklet  
  
  
**Date Composed: 06/22/1999 Date Modified: 10/11/2001**