**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-236** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Religious organization exemption from sales tax.** |
| **Keywords:** |  |
| **Approval Date:** | **10/22/1999** |

**Body:**

Office of Policy & Research  
  
  
October 22, 1999

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
  
Re: Kansas Sales Tax  
  
  
Dear XXXXX:  
  
Your correspondence of September 30, 1999, has been referred to me for response. Thank you for your inquiry.  
  
Your letter notes that by letter dated September 17, 1998, the XXXX XXXXX XXXX XXXXX XX XXXXX (the Ministry) sought exemption from sales tax under the provisions of K.S.A. 79-3606(aaa) as a religious organization. On November 5, 1998, Mr. Thomas Hatten of our office issued a private letter ruling to you which recognized the Ministry’s qualification for the exemption. Along with his letter Mr. Hatten sent the Ministry a copy of our Notice 98-05 which explained the law in this area.  
  
In your letter of September 30, 1999, you note that, “As of August 1, 1999, we have ceased to provide worship of any kind.” You note it has been brought to your attention the Ministry may not qualify for tax-exempt status any longer because of this change of status. By your letter you ask us to review the Ministry’s status and advise you whether you remain tax exempt.  
  
In response to your request, please be advised we are of the opinion the Ministry lost its tax exempt status under the provisions of K.S.A. 79-3606(aaa) as of August 1, 1999, when it ceased to provide worship services. Accordingly, the Ministry is no longer “exempt from paying Kansas sales tax on purchases made for charitable donations or for use as part of the Ministry’s charitable works.” [See Thomas Hatten letter of November 5, 1998.] As suggested in your letter of September 17, 1998, some activities of the Ministry may qualify for exemption on another basis.  
  
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  
  
  
**Date Composed: 10/27/1999 Date Modified: 10/11/2001**