**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-98** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Nonprofit organization sponsorship of fund raiser to sponsor youth organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **04/09/1999** |

**Body:**

Office of Policy & Research  
  
April 9, 1999

XXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXXX:  
  
I have been asked to respond to your letter of February 16, 1999. In it, you ask about the sales and use tax responsibilities of your organization.  
  
Your stated that your nonprofit organization sponsor one event a year to raise funds to sponsor a variety of youth organizations. Your asked if Kansas law would exempt the gross receipts from this one event from the obligation to collect and remit Kansas retailers’ sales tax.  
  
Kansas law broadly imposes tax on the sale of tangible personal property and enumerated services. The law also contains exemptions and exceptions from the imposition of sales tax.  
  
It is the opinion of the Kansas Department of Revenue that the law does not contain an exemption or exception for your organization fund raising sales. Your organization must collect and remit sales tax on all taxable sales including the gross receipts from fund raising.  
  
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.  
  
  
Sincerely,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 04/20/1999 Date Modified: 10/11/2001**