**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-012** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Senior centers.** |
| **Keywords:** |  |
| **Approval Date:** | **03/21/2000** |

**Body:**

Office of Policy & Research  
  
  
March 21, 2000

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Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated March 17, 2000, regarding the application of Kansas Retailers’ Sales tax.  
  
Many organizations, such as your senior center, perform a great deal of services for their communities with the funds that they raise. However, not every non-profit organization enjoys an exemption from Kansas sales tax. Yours does not.  
  
An exemption for senior centers, such as yours would require a change to Kansas statutes through legislative action. Therefore, you may also wish to contact your elected Kansas representative and senator.  
  
In closing, your organization would be obligated to collect the appropriate Kansas sales tax(es) on all their taxable receipts, including fund raising projects.  
  
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 in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.  
  
If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 04/11/2000 Date Modified: 10/11/2001**