**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-047** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Nonprofit organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **08/18/2004** |

**Body:**

Office of Policy & Research

August 18, 2004

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RE: TTTTTTTTTTTT

Dear Mr. TTTTTTTT:

We wish to acknowledge receipt of your letter dated June 8, 2004, regarding the application of Kansas Retailers’ Sales tax.

Many organizations, such as yours, perform a great deal of services for their communities with the funds that they raise. However, Kansas has only certain exemptions, and there is no exemption that is extended to an organization, such as yours.

In closing, your organization will be obligated to collect and remit the appropriate Kansas sales tax(es) on all taxable sales.

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: 09/13/2004 Date Modified: 09/13/2004**