**Opinion Letter**

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| **Letter Number:** | **O-2000-01** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Use of recreational facilities.** |
| **Keywords:** |  |
| **Approval Date:** | **01/24/2000** |

**Body:**

Office of Policy & Research  
  
January 24, 2000

XXXX  
XXXX

RE: Your letter of January 7, 2000

Dear XXXX:  
  
Thank you for your letter that we received last week. In it you detail the organizations that used Camp ABC during 1999 and ask if this use qualifies the camp for exemption under K.S.A. 79-3606(ii). This provision exempts:

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

Many of the organizations that use the camp appear to qualify as nonprofit organizations that sponsor “nonsectarian comprehensive multidiscipline youth development programs.” However, this use does not make Camp ABC the sponsor or provider of the programs. The sponsor or provider is the organization itself, such as the Boy Scouts and Cub Scouts. Accordingly, Camp ABC does not qualify for exemption under K.S.A. 79-3606(ii) and should continue to pay sales tax on all of its purchases.  
  
Please note that Kansas imposes sales tax on charges for use of recreational facilities, which include camps. This imposition is found at K.S.A. 79-3603(n) and means that Camp ABC should charge tax on its fees to individuals and organizations that are not otherwise exempt. Of course, Camp ABC should not charge the non-profit groups that qualify as nonsectarian comprehensive multidiscipline youth development sales tax for the use of its camp facilities. I hope I have answered all of your questions. If not, please call me and we can discuss this matter further.

Sincerely,  
  
  
Thomas E. Hatten  
Attorney/Policy & Research

**Date Composed: 02/15/2000 Date Modified: 10/10/2001**