**Private Letter Ruling**

|  |  |
| --- | --- |
| **Ruling Number:** | **P-1999-34** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Fund raising for non-profit organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **02/19/1999** |

**Body:**

Office of Policy & Research

February 19, 1999  
  
XXXXXXXX  
XXXXXXXX  
XXXXXXXX  
XXXXXXXX  
  
Dear XXXXX:  
  
I have been asked to respond to your letter of February 3, 1999. In it you ask if your organization is required to collect and remit sales tax on sales for the purpose raising funds for your organization.  
  
In your letter you stated that XXXXXXXXXXXXX., is a non-profit organization rated with the Internal Revenue Service as a 501 (c)(3) status. You provide shelter and assistance to victims of domestic violence and sexual assault.  
  
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: 03/02/1999 Date Modified: 10/11/2001**