**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-134** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchases of medical supplies, durable medical equipment, office supplies, building repair costs, etc. by certain organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **06/15/1999** |

**Body:**

Office of Policy and Research  
  
  
June 15, 1999

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Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated June 8, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
Many organizations, such as your TTTTTTTT organization, 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.  
  
In closing, your organization also would be obligated to pay sales tax on purchases of medical supplies, the purchase and/or lease of durable medical equipment, office supplies, building repair costs, and etc.  
  
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: 07/06/1999 Date Modified: 10/11/2001**