**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-056** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Request for tax exempt status.** |
| **Keywords:** |  |
| **Approval Date:** | **06/19/2001** |

**Body:**

Office of Policy & Research  
  
  
June 19, 2001

XXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
  
Dear XXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated May 25, 2001. In it, you seek an exemption from Kansas retailers’ sales tax for the XXXXXXXXXXXXXXXXXXXXX.  
  
In your letter you stated:

Please be advised that I am the Treasurer XXXXXXXXXXXXXXXXXX. It is our desire to apply for sales/use tax exemption for our local chapter in the State of Kansas.  
  
This office has inquired by telephone concerning sales tax exemption in the State of Kansas for the above-organization/foundation. We have advised you concerning our §501(c)(3) IRS exemption; however, you have advised that this organization is not presently exempt in the State of Kansas. I would appreciate your advising in writing specifically what actions we might take to secure tax-exempt status within Kansas.  
  
Your cooperation and assistance in this matter is appreciated.

Kansas Law does not contain a sales tax exemption for your organization. For your organization to obtain an exemption, it should seek an exempting statute via the Kansas Legislature.  
  
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: 06/25/2001 Date Modified: 10/11/2001**