**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-056** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Not-for-profits.** |
| **Keywords:** |  |
| **Approval Date:** | **12/10/2004** |

**Body:**

Office of Policy & Research  
  
  
December 10, 2004

XXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated November 4, 2004. In your letter you formally request an exemption from Kansas retailers’ sales and or compensating taxes.  
  
Tax exemptions are narrowly construed. This means that a group that claims exemption must clearly qualify for exemption within the plain language of the statute. The Kansas sales tax act lists various groups that are exempt from tax. Some statutes identify the exempt entity by name. These include the statute that exempts the American Heart Association, Kansas Affiliate, Inc. and the American Lung Association of Kansas, Inc., among others. Other statutes extend exemption by describing the entity in general terms, such as the exemptions extended to non-profit hospitals, political subdivisions of the state, and nonprofit zoos. Some exemptions are limited to certain purchases while other exemptions extend to all purchases.  
  
K.S.A. 79-3606 contains more than 60 additional exemptions. I have reviewed these exemptions and cannot find any that encompass your organization.  
  
Therefore, your organization is subject to sales tax on purchases and your organization is required to register and collect Kansas retailers’ sales tax when making retail sales. Your organization may register by completing “Application to register a business” available at www.ksrevenue.org.  
  
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: 12/14/2004 Date Modified: 12/14/2004**