**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-105** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Fundraising projects by schools.** |
| **Keywords:** |  |
| **Approval Date:** | **08/24/1998** |

**Body:**

Office of Policy & Research

August 24, 1998  
  
  
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Dear Mr. TTTTT:  
  
We wish to acknowledge receipt of your letter dated July 27, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59.  
  
K.S.A. 79-3606(yy) exempts from sales tax: “all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal.  
  
Please be advised that if the school is selling flowers, birdhouses, concessions at sporting events, chili suppers, etc., on behalf of a parent-teacher association or organization, then the sale of tangible personal property would be exempt from sales tax in the state of Kansas. However, if a service is rendered to the final user, by or on behalf of a parent-teacher association or organization, the respective organization would be obligated to collect the appropriate Kansas sales tax(es). The reason that the latter transaction would be subject to sales tax in this state, is that the statute exempts only the sale of tangible personal property and not the providing of a taxable service.  
  
On the other hand, if the school is selling tangible personal property or providing taxable services on their own behalf, the transaction would be subject to the appropriate Kansas sales tax(es), since the exemption from sales tax is for sales of tangible personal property by or on behalf of a parent-teacher association or organization.  
  
This response 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 an accurate determination by the department, this ruling is null and void. This private letter 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: 09/14/1998 Date Modified: 10/10/2001**