**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-49** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Comprehensive multidiscipline youth development organization.** |
| **Keywords:** |  |
| **Approval Date:** | **03/05/1999** |

**Body:**

Office of Policy & Research

March 5, 1999

XXXXXXXXXXXX
XXXXXXXXXXXX
XXXXXXXXXXXX

Dear XXXXXXXX:

The purpose of this letter is to respond to your letter dated November 18, 1998.

I have reviewed the Articles of Incorporation of XXXXXXXXXXXXXX ("Center"). In order for an organization to qualify for the exemption as contained in K.S.A. 79-3606(ii), an organization must demonstrate that it is a "comprehensive multidiscipline youth development organization".

It is the opinion of the Kansas Department of Revenue that the Center does not meet the criteria of the exemption from Kansas retailers’ sales tax contained in K.S.A. 79-3606(ii). Per the Articles of Incorporation the organization lacks key components in order for the Department to grant the exemption. Specifically, the areas or attributes of "comprehensive" and "multidiscipline" youth program have not been demonstrated to the Department.

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: 03/09/1999 Date Modified: 10/11/2001**