**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-121** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Senior center.** |
| **Keywords:** |  |
| **Approval Date:** | **10/26/2001** |

**Body:**

Office of Policy & Research  
  
  
October 26, 2001

XXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated October 10, 2001.  
  
Governor Bill Graves signed Senate Bill 493 into law, which became effective July 1, 1998. It contained several sales tax exemptions to deserving organizations, including non-profit zoos and parent-teacher organizations.  
  
Many organizations, such as your XXXXXXXX, 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.  
  
An exemption for XXXXXXXXX, such as yours would require a change to Kansas statutes through legislative action.  
  
In closing, your organization would be obligated to pay on taxable purchases, and to collect the Kansas sales tax on all their taxable receipts, including fund raising projects.  
  
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: 10/30/2001 Date Modified: 10/30/2001**