**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-197** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **PTO Fundraisers** |
| **Keywords:** |  |
| **Approval Date:** | **12/03/1998** |

**Body:**

Office of Policy & Research

December 3, 1998  
  
  
  
TTTTTTTTTTT  
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Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated November 9, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. Please not that this letter supersedes the previous letter from this department to the TTTTTTTTTTTTTTTTTTTT, dated November 12, 1998.  
  
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 property by or on behalf of such association or organization.”  
  
Please be advised that the tickets that can be exchanged for food and drink by a parent-teacher association or organization would be exempt from sales tax in the state of Kansas. Additionally, the proceeds from the silent auction, if held by or on behalf of a parent-teacher association or organization, would likewise be exempt from Kansas sales tax(es).  
  
Sales of tickets for right to play carnival games, as well as pre-sold bingo pads, by or on behalf of a parent-teacher association or organization, would be subject to 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.  
  
It should be noted that the parent-teacher association or organization is obligated to remit the Bingo Enforcement tax on the gross receipts received from the sale of the pre-sold bingo cards.  
  
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: 11/30/1998 Date Modified: 10/10/2001**