**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-109** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchases by a Girl Scout Troop.** |
| **Keywords:** |  |
| **Approval Date:** | **05/04/1999** |

**Body:**

Office of Policy & Research  
  
  
May 4, 1999

XXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXX:  
  
I have been asked to respond to your letter dated April 17, 1999. In it, you ask for guidance in the application sales tax to purchases by a Girl Scout Troop.  
  
Kansas law exempts “all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs. . .” K.S.A. 79-3606(ii). The Girl Scouts of America and other organizations such as a Girl Scoot troop are deemed to be a “nonprofit organization” for purposes of K.S.A. 79-3606(ii).  
  
The exemption contained in K.S.A. 79-3606(ii) applies to sales of tangible personal property. You asked if the charges for a motel room would be exempt. The rental of a motel room is considered to be a service. K.S.A. 79-3603(g).  
  
It is the opinion of the Kansas Department of Revenue that the rental of a hotel room by an organization that is exempt pursuant to K.S.A. 79-3606(ii) is not exempt from Kansas retailers’ sales tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It 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 ruling will be revoked by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially affects this determination.  
  
Sincerely,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC  
  
  
**Date Composed: 05/12/1999 Date Modified: 10/11/2001**