**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-91** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Booster clubs do not qualify as PTA's or PTO's.** |
| **Keywords:** |  |
| **Approval Date:** | **03/26/1999** |

**Body:**

Office of Policy & Research

March 26, 1999

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Dear XXXXXXXXXXXXXXXX:

The purpose of this letter is to respond to your letter dated September 5, 1998.

Effective July 1, 1998, K.S.A. 79-3606(yy) exempts all purchases of tangible personal property and services by a parent-teacher association or parent teacher organization, and all sales of tangible personal property by or on behalf of such association or organization.

For purposes of this exemption, a parent-teacher association is a nonprofit association that is chartered by the National PTA or the Kansas PTA. Such an organization is authorized to operate within the school by the school’s administrators and is composed of teachers and parents A parent-teacher organization is a nonprofit organization that is the functional equivalent of a “parent teacher-association.”

PTA’s and PTO’s operate for the benefit and support of an individual school and have a defined organizational structure with a defined purpose and goal. There is normally only one PTA or PTO per school. Booster clubs or other types of clubs that support sports, bands, or other extra-curricular activities do not qualify as PTA’s or PTO’s, even though they may be composed of parents, students, businesses, and others who are interested in the school or in certain facets of the educational process.

It is the opinion of the Kansas Department of Revenue that your organization is not PTA or PTO. Therefore, the department must decline your request to be recognized as an organization exempt pursuant to K.S.A. 79-3606(yy).

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: 04/02/1999 Date Modified: 10/11/2001**