**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-120** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Admissions.** |
| **Keywords:** |  |
| **Approval Date:** | **09/04/1998** |

**Body:**

Office of Policy & Research

September 4, 1998

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Dear Mr. TTTTTT:

We wish to acknowledge receipt of your letter dated August 31, 1998, regarding the application of Kansas Retailers’ Sales tax.

K.S.A. 79-3603(e) imposes a sales tax upon: “the gross receipts from the sale of admissions to any place providing providing amusement, entertainment or recreation services. . .”

The gross receipts received from the admission charges that allow organizations into an ice skating rink would normally be subject to the appropriate Kansas sales tax. However, admissions that are purchased directly by the state of Kansas, political subdivisions of this state, educational institutions and schools, non-profit hospitals, non-profit blood tissue or organ banks and non-profit zoos and religious organizations would not be subject to sales tax in the state of Kansas.

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 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: 09/14/1998 Date Modified: 10/10/2001**