**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-133** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Fund raisers.** |
| **Keywords:** |  |
| **Approval Date:** | **09/25/1998** |

**Body:**

Office of Policy & Research

September 25, 1998  
  
  
XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated September 3, 1998. You requested the Kansas Department of Revenue advise you on the application of Kansas retailers’ sales tax on retail sales made by the XXXXXXXXX XXXX Club. You asked if your XXXXXXXX and XXXXXXXXXX sales would be exempt from sales tax. You stated that the bulk of your proceeds go to 4-H, Boy Scouts, XXXXXXXXX Swim Team, XXXXXXXXXX Track Team, Boys and Girl State, and XXXXXXXXXXXXX Program  
  
It is the opinion of the Kansas Department revenue that the fund raisers operated by the XXXXXXX Clubs do not qualify for exemption from Kansas retailers’ sales tax.  
  
This is a private letter ruling pursuant to Kansas Administrative Regulation 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 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 ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 09/23/1998 Date Modified: 10/10/2001**