**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-65** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Religious Organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **07/24/1998** |

**Body:**

Office of Policy & Research

July 24, 1998  
  
  
TTTTTTTTTTTTT  
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TTTTTTTTTTTTT  
  
  
Dear Mr. TTTTTTT:  
  
We wish to acknowledge receipt of your letter which was received by this office on July 6, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(aaa) exempts from sales tax: “all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes.”  
  
When your company makes tax exempt sales to religious organizations, which would include, but not be limited to the retail sale of a piano, labor services for the repair and maintenance of pianos and repair and replacement parts for the pianos, you would be required to obtain a properly completed copy of the enclosed exemption certificate from the religious organizations.  
  
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  
  
Enc  
  
  
**Date Composed: 08/04/1998 Date Modified: 10/10/2001**