**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-83** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Non-profit organizations are responsible for collecting sales tax on their retail sales.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998  
  
  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated July 21, 1998.  
  
You requested a private letter ruling regarding sales tax exemptions XXXXXXXXXXXXXXXX You generally stated in your letter: XXXX is selling XXXXXX in an effort to raise awareness to the plight of children in Kansas. XXXXXXXXX is a nonprofit advocacy organization with a mission of ensuring that the needs and rights of all Kansas children are identified and met.  
  
It is the opinion of the Kansas Department of Revenue that no exemption from Kansas retailers’ sales tax exists for retail sales made by your organization.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
**Date Composed: 09/01/1998 Date Modified: 10/10/2001**