**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-194** |

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| **Tax Type:** | **Kansas Compensating Tax; Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchases of tangible personal property and services by a parent-teacher association or organization, and sales by or on behalf of such association or organization.** |
| **Keywords:** |  |
| **Approval Date:** | **09/08/1999** |

**Body:**

Office of Policy & Research  
  
  
September 8, 1999

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
  
RE: XXXXXXXXXXXXX  
  
Dear XXXXXXXX:  
  
The purpose of this letter is to respond to your letter received by this office on August 12, 1999.  
  
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 organization, and all sales of tangible personal property by or on behalf of such association or organization.  
  
Based solely on the information supplied by you, it is the opinion of the Kansas Department of Revenue that the XXXXXXXXXX is exempt from sales and compensating pursuant to K.S.A. 79-3606(yy). Your organization is not required to tax sales of tangible personal property and taxable services or pay sales tax or compensating tax on items consumed.  
  
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  
  
  
**Date Composed: 09/13/1999 Date Modified: 10/10/2001**