**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-89** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Labor auctions by not-for-profit educational institutions.** |
| **Keywords:** |  |
| **Approval Date:** | **03/22/1999** |

**Body:**

Office of Policy & Research  
  
  
March 22, 1999

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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated February 26, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
Please be advised that labor auctions, as you have described them in your letter to this department, have volunteers that offer to do work for whoever is the high bidder for the respective service. Since this is the case, the transaction 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 affects 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: 04/02/1999 Date Modified: 10/11/2001**