**Private Letter Ruling**

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| **Ruling Number:** | **P-2000-029** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Nonprofit organization sales tax exemptions.** |
| **Keywords:** |  |
| **Approval Date:** | **06/20/2000** |

**Body:**

Office of Policy & Research

June 20, 2000

XXXXXXXXXXX
XXXXXXXXXXXXXXXX
XXXXXX

Dear XXXXXXXX:

I have been asked to respond to your letter of June 5, 2000. You request a private letter ruling that determines whether the XXXXXXXXX qualifies for exemption from Kansas sales tax. The XXXXXXXXX is a nonprofit organization that is exempt from federal income tax pursuant to IRC Sec. 501(c)(3). It is organized to render and provide alternatives to the institutional placement of disturbed, troubled, deprived, abused, abandoned, or delinquent youth.

I have reviewed the materials that you provided in light of the sales tax exemptions extended in K.S.A. 79-3606. I could find no subsection in K.S.A. 79-3606 that could be read as exempting the XXXXXX purchases. Under Kansas law, sales tax exemption statutes are strictly construed in favor of imposing tax and against exemption. *In re Atchison, Topeka & Santa Fe Ry Co.*, 17 Kan. App. 2d 794 (1993). It is a fundamental rule of statutory construction that sales tax exemption statutes will not be extended by implication and should not be read to include things that are not readily found within their plain terms. *Director of Taxation v. Kansas Krude Oil Reclaiming Co.*, 236 Kan. 450, 454 (1984).

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 by operation of law without further department action if there is a change in the controlling statutes, administrative regulations, revenue rulings or case law that materially effects this determination.

Sincerely,

Mark D. Ciardullo
Tax Specialist

**Date Composed: 06/20/2000 Date Modified: 10/11/2001**