**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-004** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Non-profit baseball organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **01/11/2001** |

**Body:**

Office of Policy & Research  
  
  
January 11, 2001

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Dear Mr. TTTTT:  
  
  
We wish to acknowledge receipt of your letter dated January 8, 2001, regarding the application of Kansas Retailers’ Sales tax.  
  
Many organizations, such as your youth baseball organization, perform a great deal of services for their communities with the funds that they raise. However, not every non-profit organization enjoys an exemption from Kansas sales tax. Yours does not.  
  
Your organization would be obligated to pay any applicable Kansas sales tax(es) on its purchases of tangible personal property and taxable services, which would include, but not be limited to, sports equipment, mowers, uniforms, transportation, lighting, general maintenance, upkeep and improvements to the ball field, park, and playground equipment. Mowing services are not currently subject to sales tax in the state of Kansas. Labor services to construct buildings would be exempt from Kansas sales tax(es).  
  
In closing, non-profit organizations are obligated to collect and remit the appropriate Kansas sales tax(es) on all taxable receipts. This would include, but not be limited to concession sales, program sales and admission charges, other than parking fees.  
  
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, case law, or published revenue ruling, that materially effects this private letter ruling.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 01/16/2001 Date Modified: 10/11/2001**