**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-167** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Home school purchases.** |
| **Keywords:** |  |
| **Approval Date:** | **10/16/1998** |

**Body:**

Office of Policy & Research

October 16, 1998  
  
  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 28, 1998.  
  
In your letter you asked if purchases by persons operating a home school are exempt from Kansas retailers’ sales tax.  
  
Kansas Law exempts from Kansas retailers’ sales tax direct purchases of tangible personal property and services by a public or private elementary or secondary school or public or private nonprofit educational institution. Home schooling is just that, a school in the home. The fact that home schooling is conducted in the home does not make the home a school for purposes of the sales tax exemption extended at K.S.A. 79-3606(b). It is the opinion of the Kansas Department of Revenue that a home school does not come with the meaning of “a public or private elementary or secondary school or public or private nonprofit educational institution.” Therefore, purchases by persons operating a home school are not exempt from Kansas retailers’ sales tax.  
  
This is a private letter ruling pursuant to Kansas Administrative Regulation 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 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 ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 10/19/1998 Date Modified: 10/10/2001**