**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-151** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of Christmas trees to raise funds to be donated to youth related non-profit organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **07/12/1999** |

**Body:**

Office of Policy and Research  
  
July 12, 1999

XXXXXXX  
XXXXXXX  
XXXXXXX  
  
Dear XXXXXXXXX:  
  
I have been asked to respond to your letter of July 1, 1999. In it, you ask about the sales and use tax responsibilities of your organization.  
  
In your letter you stated:  
  
I am the XXXXXXXXXX, which is a non-profit 501(c)(4) organization. Every  
December, our club sells Christmas trees in order to raise funds that are in turn  
donated to your related non-profit organizations (such as XXXXXX,  
XXXXXX, etc). We have been remitting sales tax to the State for many years  
relating to the sale of these trees.  
  
Are there any Kansas sales tax exemption laws that would apply to this type of sale?  
You mentioned to me that you have researched this issue for other XXXXXX clubs  
within Kansas, so I am requesting a private letter ruling on this issue so that I can be  
sure that I am handling it correctly.  
  
Kansas law broadly imposes tax on the sale of tangible personal property and enumerated services. The law also contains exemptions and exceptions from the imposition of sales tax.  
  
It is the opinion of the Kansas Department of Revenue that the law does not contain an exemption or exception for your organization's fund raising sales. Your organization must collect and remit sales tax on all taxable sales including the gross receipts from fund raising.  
  
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 revoke 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  
  
  
MDC  
  
  
**Date Composed: 07/15/1999 Date Modified: 10/11/2001**