**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-005** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Taxability of direct purchases by charitable not for profit entities.** |
| **Keywords:** |  |
| **Approval Date:** | **01/10/2002** |

**Body:**

Office of Policy & Research  
  
  
January 10, 2002

XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
Dear XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated December 20, 2001. In it you request private letter ruling as to taxability of direct purchases by the XXXXXXXXXXX. pursuant to K.S.A. 79-3606(aaa).  
  
The exemption contained at K.S.A. 79-3606(aaa) applies only to religious organizations and does not apply to all charitable not for profit entities. For purposes of the Kansas retailers’ sales tax act, “religious organization” shall mean any organization, church, body of communicants, or other group that gathers in common membership for mutual support and edification, in piety, worship, and religious observance, at an established place of worship which the organization maintains for the purpose of conducting regularly scheduled religious services or meetings, and of which no part of the net earnings of such organization inures to the benefit of any private shareholder or individual member. *See K.S.A. 79-4701(e); K.S.A. 8-1730a.*  
  
It is the opinion of the Kansas Department of Revenue that purchases by the XXXXXXXXXXXX. are not exempt from Kansas retailers’ sales pursuant to K.S.A. 79-3606(aaa).  
  
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 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 private letter ruling.  
  
  
  
  
Sincerely,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 01/16/2002 Date Modified: 01/16/2002**