**Private Letter Ruling**

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| **Ruling Number:** | **P-2003-027** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Charitable educational corporation providing resources for the benefit and support of public and community education statewide.** |
| **Keywords:** |  |
| **Approval Date:** | **05/14/2003** |

**Body:**

Office of Policy & Research  
  
  
May 14, 2003

TTTTTTTTTTT  
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Dear Mr. TTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated March 31, 2003, regarding the application of Kansas Retailers’ Sales tax.  
  
Many organizations, such as yours, perform a great deal of services for their communities with the funds that they raise. However, Kansas has only certain exemptions, and there is no exemption that is extended to an organization, such as yours.  
  
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, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 05/19/2003 Date Modified: 05/19/2003**