**Opinion Letter**

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| **Letter Number:** | **O-2003-004** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Admission charges to church camps.** |
| **Keywords:** |  |
| **Approval Date:** | **06/09/2003** |

**Body:**

Office of Policy & Research

June 9, 2003

XXXX
XXXX
XXXX

RE: Your letter of June 4, 2003

Dear XXXX:

Thank you for your letter. In it, you ask if the church that you represent is obligated to collect sales tax on admission charges to its church camp. You do not indicate where the church camp is held or if it is held on church-owned property.

K.A.R. 92-19-22a(c) provides:

(c) Admissions and charges that shall not be subject to sales tax include the following: . . .
(8) charges for church camps and religious retreats that are being operated exclusively for religious purposes and are exempt under K.S.A. 79-3606, and amendments thereto.

On a practical basis, most Kansas church camps are operated on camp grounds that the church owns. Churches that own camp grounds typically have sought a property tax exemption for the camp grounds under K.S.A. 79-201 *Second* at some time during the past hundred years. If your church owns camp grounds that have qualified for a property tax exemption, then the admission charges to a church camp held on the grounds are exempt from sales tax. This assumes that the ongoing camp operation remains within the purview of the grant of the property tax exemption. You can determine whether your camp ground is exempt from property tax by contacting the Board of Tax Appeals at 785-296-2388. I did not check with Board since you did not describe the camp's location in your letter If you have any additional questions about sales tax, please call me at 785-296-3081.

Sincerely,

Thomas E. Hatten

Attorney/Policy & Research

**Date Composed: 06/18/2003 Date Modified: 06/18/2003**