**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-106** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Religious Organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **08/28/1998** |

**Body:**

Office of Policy & Research

August 28, 1998  
  
  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated August 12, 1998. This is a private letter ruling pursuant to Kansas Administrative Regulation 92-19-59.  
  
K.S.A. 79-3606(aaa) exempts from sales tax: “all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes.”  
  
In your letter you the following questions.  
  
“What proof of qualification do we need to carry with us, so that when we go to purchase items we are able to avoid paying the sales tax. It is the sales tax certificate alone sufficient?”  
  
Answer: The Kansas Department of Revenue does not intend to issue sales tax exemption numbers to religious organizations. You can merely supply your vendor(s) with a completed copy of the enclosed exemption certificate, when making purchases that would come within the scope of the sales tax exemption in K.S.A. 79-3606(aaa).  
  
“Are we assuming rightly that this would also apply to fuel purchases?”  
  
Answer: Yes. However, the exemption does not apply to motor fuel tax, since there is no sales tax on gasoline placed in a vehicle, you cannot claim exemption on such sales.  
  
“Does the sales tax exemption also apply if we are in other states then the state of Kansas, where sales tax exemptions apply in that particular state.”  
  
Answer: No.  
  
The sales tax exemption applies if we're purchasing items in other states that do not have sales tax exemption?  
  
Answer: No.  
  
I have enclosed Notice 98-05.  
  
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 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 effects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
Enc.  
  
  
**Date Composed: 09/04/1998 Date Modified: 10/10/2001**