**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-169** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Fundraisers by or on behalf of exempt youth development organizations.** |
| **Keywords:** |  |
| **Effective Date:** | **10/16/1998** |

**Body:**

Office of Policy & Research

October 16, 1998  
  
  
TTTTTTTTTTT  
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Dear Ms. TTTTT:  
  
We wish to acknowledge receipt of your letter dated September 29, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(ii) exempts from sales tax: “all sales of tangible personal property purchased directly by a non-profit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. . .”  
  
Please be advised that since the food sale is conducted on behalf of the TTTTTTTTTTTT, there would not be an obligation to collect any Kansas sales tax(es) on the respective fundraiser.  
  
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: 10/29/1998 Date Modified: 10/10/2001**