**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-22** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Educational materials, food and repair materials purchased by a not-for-profit shelter.** |
| **Keywords:** |  |
| **Effective Date:** | **02/23/1998** |

**Body:**

Office of Policy & Research

February 23, 1998  
  
  
  
TTTTTTTTTT  
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RE: TTTTTTTTTTTTTTT  
  
  
Dear Ms. TTTTTTTT:  
  
  
We wish to acknowledge receipts of your letter dated December 15, 1997, regarding the application of Kansas Retailers’ Sales tax.  
  
The Kansas Sales Tax Act does not provide an exemption from sales tax for the food products that TTTTT is purchasing, so it may provide meals at the shelter house for victims of domestic violence and rape.  
  
K.S.A. 79-3606(ll) exempts from sales tax: “all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health. . .”  
  
If TTTTT distributes to the public at no charge, educational materials wherein the subject matter is rape and domestic violence, the sales tax exemption in K.S.A. 79-3606(ll) would be applicable. Therefore, TTTTT would not be obligated to pay Kansas sales tax on these respective purchases.  
  
K.S.A. 79-3606(oo) exempts from sales tax: “all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low income individuals. . .”  
  
Please be advised that it is the opinion of this office that the shelter is not the residence of low income individuals, and for this reason materials purchased to repair said shelter would not qualify for the sales tax exemption in K.S.A. 79-3606(oo).  
  
  
  
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: 03/04/1998 Date Modified: 10/10/2001**