**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-90** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Definition of an educational institution.** |
| **Keywords:** |  |
| **Approval Date:** | **08/21/1998** |

**Body:**

Office of Policy & Research

August 21, 1998  
  
  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated July 15, 1998.  
  
In your letter you stated that the XXXXXXXXXXXXXXXXXXXXXXXX (“Foundation”) operates solely at the XXXXXXXXXXXXXXXXXX as an Internal Revenue Code 501(c)(3) foundation. The purpose of the Foundation is to provide education, research and patient care at the XXXXXXXXXXXXXXXXXXX. You seek a private letter ruling at to whether or not the Foundation would qualify as an educational institution for purposes of Kansas retailers’ sales tax. K.S.A. 79-3602, as amended by the 1998 Kansas Legislature, defines the term “educational institution.” This term includes, “[n]onprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution.”  
  
Based solely on the information supplied by the Foundation, it is the opinion of the Kansas Department of Revenue that the XXXXXXXXXXXXXXXXXXXXXXXX would qualify as an educational institution  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
cc: Mr. Robert Clelland  
  
  
**Date Composed: 08/31/1998 Date Modified: 10/10/2001**