**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-172** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax; Individual Income Tax** |
| **Brief Description:** | **Golf tournament with proceeds donated to a Parks and Recreation department.** |
| **Keywords:** |  |
| **Approval Date:** | **08/03/1999** |

**Body:**

Office of Policy and Research

August 3, 1999

XXXXXXXXXX
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XXXXXXXXXX
XXXXXXXXXX

Re: Kansas Taxes

Dear XXXXX:

Your correspondence of July 22, 1999, has been referred to me for response. Thank you for your inquiry. Your letter states:

XXXXXXXXXXXXX is holding its fourth annual golf tournament in October of 1999. Any proceeds from this event are to be donated to the XXXXXX Parks and Recreation here in our community. I am requesting a federal tax exemption letter for our event. (Emphasis added.)

I am not aware of any provision under either the Kansas retailers’ sales tax act, or under the Kansas income tax act, which would permit your annual golf tournament to enjoy an exemption from tax. The sales tax act does provide an exemption for sales of tangible personal property (buttons for example) which will admit the purchaser thereof to an annual event sponsored by a nonprofit organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code [see K.S.A. 79-3606(rr)]. However, nothing in your letter indicates your event is sponsored by a 501(c)(3) nonprofit organization.

Your letter specifically states you are requesting a federal tax exemption letter. In fact your letter was sent to the Kansas Department of Revenue. If it is your intention to obtain a federal tax exemption letter you will need to contact the Internal Revenue Service.

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 make 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 affects this private letter ruling.

I trust this information is of assistance. If I can be of further service, please feel free to contact me.

Sincerely,

Jim Weisgerber
Attorney
Tax Specialist

JW:jw

**Date Composed: 08/04/1999 Date Modified: 10/10/2001**