**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-60** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Functional equivalent of a parent teacher organization.** |
| **Keywords:** |  |
| **Approval Date:** | **03/08/1999** |

**Body:**

Office of Policy & Research

March 8, 1999

XXXXXXXXXXX
XXXXXXXXXXX
XXXXXXXXXXX

RE: XXXXXXXXXXX

Dear Ms. XXXXXXXX:

The purpose of this letter is to respond to your letter received by this office on November 10, 1998.

Effective July 1, 1998, K.S.A. 79-3606(yy) exempts all purchases of tangible personal property and services by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization.

In your letter you stated:

The XXXXXXXXXX does not have a parent teacher association or parent teacher organization.

The XXXXXXXXXXXXXXXXXXX is the functional equivalent of a parent teacher organization. The club raises funds to purchase curriculum materials and equipment used for educational purposes.

The XXXXXXXXXXXX By-Laws provide for the objective of encouragement parental participation of parents in the education of their children.

Based solely on the information supplied by you, it is the opinion of the Kansas Department of Revenue that the XXXXXXXXXXX is exempt from sales and compensating pursuant to K.S.A. 79-3606(yy). Your organization is not required to tax sales of tangible personal property and taxable services or pay sales tax or compensating tax on items consumed.

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.

Sincerely,

Mark D. Ciardullo
Tax Specialist

**Date Composed: 03/09/1999 Date Modified: 10/11/2001**