**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-97** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Materials and supplies for publishing an environmental calendar to be distributed free of charge.** |
| **Keywords:** |  |
| **Approval Date:** | **04/12/1999** |

**Body:**

Office of Policy & Research  
  
April 12, 1999

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
  
Re: Kansas Sales Tax  
  
  
Dear Ms. XXXXX:  
  
Thank you for your letter of September 25, 1998. Please accept my apologies for the long delay in responding. Your letter states, in pertinent part, as follows:

The XXXXXXXXXXXXXXXXXXXX is recognized by the Internal Revenue Service as a non-profit organization. Our determination letter is dated July 11, 1998 and our I.D. number is XXXXXXXXXX.  
  
The XXXXXXX is preparing to publish a 1999 environmental calendar illustrated by elementary school children’s art. We want to distribute this calendar free of charge to all area schools and a few to the general public.  
  
We think we should be exempt from Kansas sales tax on our purchases of materials and supplies for publishing this free calendar.

In deciding whether a particular transaction is subject to sales tax, a two step analysis is generally necessary. The first step is to determine whether the sales tax act generally imposes tax on the type of transaction in question. The second step is to determine whether the act provides an exemption for the particular type of transaction.  
  
As a rule, sales tax is imposed on all transactions involving the transfer of tangible personal property. With services, however, tax is imposed only on those transactions which are specifically enumerated in the sales tax act. Exemptions for transactions involving either tangible personal property or services are allowed as specifically enumerated.  
  
After reviewing the information provided in your letter, we have concluded your organization does not qualify for exemption from sales tax on its purchase of either tangible personal property or services which are subject to tax. Nothing in the Kansas Retailers’ Sales Tax Act provides exemption for organizations such as yours. As a result, we are without authority to grant you the relief you have requested.  
  
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: 04/20/1999 Date Modified: 10/11/2001**