**Private Letter Ruling**

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| **Ruling Number:** | **P-2002-002** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Christmas tree sales.** |
| **Keywords:** |  |
| **Approval Date:** | **01/08/2002** |

**Body:**

Office of Policy & Research  
  
  
January 8, 2002

TTTTTTTTT  
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Dear Mr. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated January 7, 2002, regarding the application of Kansas Retailers’ Sales tax.  
  
You have inquired as to whether there are any Kansas sales tax exemption laws that would apply to the sale of Christmas trees made by the TTTTTTT TTTT.  
  
Kansas law broadly imposes tax on the sale of tangible personal property and enumerated services. The law also contains exemptions and exceptions from the imposition of sales tax.  
  
It is the opinion of the Kansas Department of Revenue that the law does not contain an exemption or exception for your organization's fund raising sales. Your organization must collect and remit sales tax on all taxable sales including the gross receipts from fund raising.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. 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: 01/09/2002 Date Modified: 01/10/2002**