**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-016** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of cookies, crafts and plants by a school.** |
| **Keywords:** |  |
| **Approval Date:** | **04/29/2004** |

**Body:**

Office of Policy & Research  
  
  
April 29, 2004

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Dear Ms. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated April 8, 2004, regarding the application of Kansas Retailers’ Sales tax.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59.  
  
K.S.A. 79-3606(yy) exempts from sales tax: “all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization. . .”  
  
Please be advised that if the school is selling the cookies, crafts and plants as a fundraiser on behalf of a parent-teacher association or organization, then the sale be exempt from sales tax in the state of Kansas.  
  
On the other hand, if the TTTTTTTTTTTTTTTTTTTTTTTTTTTTTT is selling the cookies, crafts and plants on their own behalf, the transaction would be subject to the appropriate Kansas sales tax(es), since the exemption from sales tax is for sales of tangible personal property by or on behalf of a parent-teacher association or organization.  
  
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 an accurate determination by the department, this ruling is null and void. This private letter 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: 05/06/2004 Date Modified: 05/06/2004**