**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-040** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Donations to Christian Women's Fellowships.** |
| **Keywords:** |  |
| **Approval Date:** | **07/02/2004** |

**Body:**

Office of Policy & Research  
  
  
July 2, 2004

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
  
Dear XXXXXXXXXX,  
  
This is a response to your letter dated XXXXXXXXXX. In that letter you stated:

One of the discoveries I made is that our Christian Women’s Fellowship has been paying sales tax on donations it receives throughout the year. This seems incorrect to me, and not one of the pastors with whom I have spoken about this had told me the women’s group at their church pays sales tax.

Kansas sales tax law imposes tax on the sale of tangible personal property and enumerated services. The donations received by your CWF are not sales. Thus, sales tax does not need to be collected on these donations.  
  
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.  
  
I sincerely apologize for the delay in answering your letter. If I may be of further assistance to you, please contact me at your earliest convenience at (785) 296-5330.  
  
Sincerely,  
  
  
  
  
Mark Ciardullo  
Tax Specialist  
  
  
**Date Composed: 07/06/2004 Date Modified: 07/09/2004**