

# Notice

**Notice Number:**  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** League and Tournament Organizations  
**Keywords:**  
**Effective Date:** 07/17/1991

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**Body:**

**NOTICE**

TO: League and Tournament Organizers (softball, baseball, soccer, etc.)

FROM: Kansas Department of Revenue

SUBJECT: Application of Retailers' Sales Tax to fees charged for participation in sports, games and other recreational activities.

DATE: May 17, 1991

K.S.A. 79-3603(m) levies a tax "upon the gross receipts received from fees and charges by public and private clubs, drinking establishments, organizations and businesses for participation in sports, games and other recreational activities."

Thus, fees charged for participation in a sport, game or recreational activity, such as league fees or tournament fees, would be subject to the Kansas retailers' sales tax. An organization which charges a fee for participation in one or more of these activities would be required to collect and remit the Kansas retailers' sales tax and any applicable local sales tax. These fees would be subject to the tax whether collected from each individual or on a team basis.

K.S.A. 79-3603(e) levies a tax "upon the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services but shall not be levied and collected upon the gross receipts received from fees and charges by political subdivisions of the state of Kansas for participation in sports, games and other recreational activities"

Therefore, fees charged for admission to sports, games or recreational activities (gate receipts) would be subject to the retailers' sales tax.

Additional examples of transactions conducted by a league, association or tournament organizer which would be subject to the retailers' sales tax include, but are not limited to, the sale of food, soft drinks, candy, T-shirts, hats, balls, etc. The organizing group would also be required to collect and remit the retailers' sales tax on fund raising activities, such as the door-to-door sales of candy or similar items.

As stated in K.S.A. 79-3603(e) the charges made by political subdivisions of the state of Kansas for participation in sports, games and other recreational activities would not be subject to the retailers' sales tax (Examples would include such activities as softball, baseball, volleyball, soccer, admissions to swimming pools, green fees, etc.). however the political subdivision of the state of Kansas would be required to collect and remit the retailers' sales tax on the sales of tangible personal property such as food, beverages, T-shirts, hats, balls, etc. and on the charges for admission to such sports, games and other recreational activities.

**Date Composed: 10/07/1997 Date Modified: 10/10/2001**

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