

# Notice

**Notice Number:** Application of Sales Tax  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Sales Tax Applied to Bingo Tickets  
**Keywords:**  
**Effective Date:** 06/28/1993

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**Body:**

## NOTICE

**TO: Bingo Licensees**

**FROM: Kansas Department of Revenue  
Business Tax Bureau**

**SUBJECT: Application of State and Local Retailers' Sales Taxes  
To the Sale of Instant Bingo Tickets (Senate Bill No. 181)**

**DATE: June 28, 1993**

bingo licensees, who sell instant bingo tickets, will be required to collect Kansas state and local retailers' sales taxes on the sale of the instant bingo tickets. The sale of instant bingo tickets is not subject to the three percent (3%) Bingo Enforcement Tax.

Senate Bill No. 181 enacted by the 1993 Kansas Legislature, allows any nonprofit organization which is licensed to conduct bingo games to sell instant bingo tickets (pull tabs). In previous correspondence, you should have received information concerning the rules and regulations governing the purchase and subsequent sale of instant bingo tickets.

If you have any questions regarding the application of Kansas state and local retailers sales taxes to the sale of instant bingo tickets, please write the Taxpayer Assistance Bureau, Kansas Department of Revenue, Topeka, KS 66625-001 or call 913-296-0222.

**Date Composed: 10/06/1997 Date Modified: 10/10/2001**

[\*Return to KSA Listing\*](#)