**Opinion Letter**

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| **Letter Number:** | **O-1998-11** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales tax exemptions for non-profit organizations.** |
| **Keywords:** |  |
| **Approval Date:** | **09/18/1998** |

**Body:**

Office of Policy & Research

September 18, 1998  
  
  
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Dear Ms. TTTTT:  
  
We wish to acknowledge receipt of your letter dated August 25, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
This is an informational letter only and not a private letter ruling pursuant to K.A.R. 92-19-59.  
  
Governor Bill Graves signed Senate Bill 493 into law, which became effective July 1, 1998. It contained several sales tax exemptions to deserving organizations, including non-profit zoos and parent-teacher organizations.  
  
Many organizations, such as your support group, perform a great deal of services for their communities with the funds that they raise. However, not every non-profit organization enjoys an exemption from Kansas sales tax. Yours does not.  
  
An exemption for support groups, such as yours would require a change to Kansas statutes through legislative action. Therefore, you may also wish to contact your elected Kansas representative and senator.  
  
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: 09/25/1998 Date Modified: 10/10/2001**