**Opinion Letter**

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| **Letter Number:** | **O-1999-07** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Sales of fund raising items to entities that resell the items to a consumer.** |
| **Keywords:** |  |
| **Approval Date:** | **03/02/1999** |

**Body:**

Office of Policy & Research  
  
  
March 2, 1999

XXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter received by this office on November 13, 1998. Your company is engaged in the business of selling fund raising items to entities that in turn resell the item to a consumer.  
  
Generally, any organization may purchase items intended for resale by issuing a resale exemption certificate. This is the same certificate that businesses use to purchase items without tax, that the business intends to sell to an end user or consumer. For an organization to issue such a certificate the organization must be registered as a retailer in Kansas and must provide their Kansas retailers’ sales tax registration number when issuing a resale certificate.  
  
Kansas law exempts direct purchases by a “public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or  
institution for nonsectarian programs and activities provided or sponsored by such school or institution,” regardless the schools intent to consume or resell the item. K.S.A. 79-3606(c).  
  
Kansas law also exempts “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.” K.S.A. 79-3606(yy).  
  
Regarding Individual school clubs, teams, bands, etc. within the school, Kansas law provides no exemption for such entities. Therefore, your company would be required to collect sales tax, unless a resale exemption is issued by the purchaser.  
  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
**Date Composed: 03/23/1999 Date Modified: 10/10/2001**