**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-12** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **PTA/PTO** |
| **Keywords:** |  |
| **Approval Date:** | **02/05/1999** |

**Body:**

Office of Policy & Research

February 5, 1999

XXXXXXXXXXXXXX
XXXXXXXXXXXXX
XXXXXXXXXXXXXXX
XXXXXXXXXXXXX

Dear XXXXXXXXXXXX:

The purpose of this letter is to respond to your letter dated November 9, 1998.

Effective July 1, 1998, K.S.A. 79-3606(yy) exempts all purchases of tangible personal property and services by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization. The XXXXXXXXXX is a nonprofit 501(c)(3) association chartered by the XXXXXXX. You provide support, printed materials, training and information to local units. The bulk of your funding comes from the dues of XXXXXXX and sales of tangible personal property.

It is the opinion of the Kansas Department of Revenue that the XXXXXXX is exempt from sales and compensating pursuant to K.S.A. 79-3606(yy). Your organization is not required to tax sales of tangible personal property and taxable services or pay sales tax or compensating tax on items consumed. This would include and would not be limited to sales of jewelry, purchase of office supplies and equipment and the renting of motel rooms, purchase of banquet food that is consumed in providing conferences and conventions you sponsor.

This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.

Sincerely,

Mark D. Ciardullo
Tax Specialist

MDC

**Date Composed: 02/16/1999 Date Modified: 10/11/2001**