**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-124** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Fees charged to persons under 18 years of age for participation in weekly races.** |
| **Keywords:** |  |
| **Approval Date:** | **05/13/1999** |

**Body:**

Office of Policy and Research  
  
May 13, 1999

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Dear Ms. TTTTTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated April 19, 1999, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3603(m) imposes a sales 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, but such tax shall not be levied and collected upon the gross receipts received from. . . any youth recreation organization exclusively providing services to persons 18 years of age or younger which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for participation in sports, games and other recreational activities. . .”  
  
In closing, it is the opinion of this department that the fees which are charged to persons under 18 years of age for participation in the weekly races would be exempt from Kansas sales tax(es), pursuant to K.S.A. 79-3603(m).  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.  
  
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: 05/27/1999 Date Modified: 10/11/2001**