

Notice

Notice Number: Sales Tax Exemptions For Fees And Chargers Made By Political Subdivisions-
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Taxation of Admission Charges/Exemption Of Participation Charges-
Keywords:
Effective Date: 05/01/1978

Body:

NOTICE

SALES TAX EXEMPTION FOR FEES AND CHARGES MADE BY POLITICAL SUBDIVISIONS FOR PARTICIPATION IN SPORTS, GAMES AND OTHER RECREATIONAL ACTIVITIES

Effective May 1, 1978, all fees and charges made by political subdivisions of the State of Kansas for participation in sports, game and other recreational activities are exempt from state and local sales taxes.

This exemption applies only to fees and charges made by political subdivisions for participation in sports, games, and other recreational activities and does not extend to spectator admissions where there is no participation involved. As an example, fees charged by a municipal swimming pool or golf course to a person actually swimming or playing golf would be exempt from sales tax. However, an admission fee charged to a person who is a spectator at a swimming meet would be subject to sales tax.

Any inquiries regarding this exemption should be directed to the Kansas Department of Revenue, Sales & Excise Tax Bureau, P.O. Box 692, Topeka, Kansas 66601, telephone (913) 296-2461.

ISSUED JUNE, 1978

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

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