**Opinion Letter**

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| **Letter Number:** | **O-1999-01** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Senior Center Fund Raisers** |
| **Keywords:** |  |
| **Approval Date:** | **01/05/1999** |

**Body:**

Office of Policy & Research

January 5, 1999  
  
  
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Dear Mr. TTTTTTTTT:  
  
We wish to acknowledge receipt of your letter dated December 8, 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 senior center, 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 senior centers, 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.  
  
In closing, your organization would be obligated to collect the appropriate Kansas sales tax(es)on all their taxable receipts, including fund raising projects.  
  
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: 01/25/1999 Date Modified: 10/10/2001**