**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-171** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Home Owners Associations.** |
| **Keywords:** |  |
| **Effective Date:** | **10/12/1998** |

**Body:**

Office of Policy & Research

October 12, 1998  
  
  
TTTTTTTTTTT  
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Dear Ms. TTTTTTTT:  
  
We wish to acknowledge receipt of your letter dated September 28, 1998, regarding the application of Kansas Retailers’ Sales tax.  
  
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 home owners association, 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 home owners associations, 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.  
  
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: 10/29/1998 Date Modified: 10/10/2001**