**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-165** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Food purchased for use by children in Vacation Bible School or food purchased for consumption at an education and training event that is church sponsored.** |
| **Keywords:** |  |
| **Approval Date:** | **07/29/1999** |

**Body:**

Office of Policy and Research  
  
  
July 29, 1999

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
  
Re: Kansas Sales Tax  
  
Dear XXXXX:  
  
Your correspondence of April 7, 1999, has been referred to my attention. Thank you for your inquiry, and please accept my apologies for the long delay in responding.  
  
Your letter indicates you have been asked by a member congregation whether food purchased for use by children in Vacation Bible School or food purchased for consumption at an education and training event sponsored by the church for furtherance of religious education of members would be exempt from Kansas sales tax. You acknowledge that food purchased for personal use of ministers, priests, etc. is not exempt.  
  
The Kansas sales tax is imposed by K.S.A. 79-3603. Subsection (a) of the statute imposes sales tax on food by providing for the imposition of sales tax on:

(a) The gross receipts received from the sale of tangible personal property at retail within this state;

Exemptions from sales tax are provided by K.S.A. 79-3606. Subsection (aaa) of the statute provides an exemption for:

(aaa) all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes;

Based on the statute we believe food purchased with a church check, prepared for service at a church religious function, and consumed as part of that function is exempt from sales tax. In the context of your letter, this would include food purchased for consumption at an education and training event sponsored by the church for furtherance of religious education of members. It would also include food purchased for use by children in Vacation Bible School.  
  
For your information, I have enclosed a copy of our Notice 98-05, Sales Taxation of Purchases by Religious Organizations. It may answer additional questions for you.  
  
I trust this information is of assistance. If I can be of further service, please feel free to contact me.  
  
Sincerely,  
  
  
  
Jim Weisgerber  
Attorney  
Tax Specialist  
  
JW:jw  
  
Enclosure: Notice 98-05  
  
  
**Date Composed: 08/04/1999 Date Modified: 10/11/2001**