

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-15. Property already subjected to sales or use tax.

The sale or use of property on which the state of Kansas or any other state of the United States has imposed sales or use tax equal to or greater than four percent (4%) is exempt from the tax. However, this exemption shall be denied if a tax paid in another state was not legally due and owing.

The sale or use of property on which the state of Kansas or any other state of the United States has imposed a sales or use tax at a rate of less than four percent (4%) is taxable at a rate determined by the difference between four percent (4%) and the rate of tax previously imposed.

Taxes imposed as a privilege tax which do not attach to the selling price of tangible personal property by law shall not be allowed as a credit against Kansas compensating (use) tax.

(Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3704, 79-3705; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987.)

***** Authenticated Kansas Administrative Regulation *****