

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-4.

Interest—penalties—limitations—procedure.

All interest, penalties and procedures such as the making of assessments, the venue and mode of conducting hearings, matters pertaining to review of decisions and statutes of limitation are the same as interest, penalties and procedures for state sales tax.

(Authorized by K.S.A. 79-3607, 79-3609, 79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425, 79-4426; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972.)

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