

Kansas Administrative Regulations

Kansas Department of Revenue

Article 15.—Nonresident Contractors

92-15-8. Bond; release.

The bond required under K.S.A. 79-1008 et seq., and amendments thereto, shall be released only after the contract or contracts secured by the bond are fully performed and the secretary of revenue has received the following written releases: (a) A certification from the secretary of human resources that all contributions and interest due from the nonresident contractor under the employment security law have been paid; and

(b) a certification from the county treasurer of each county where the nonresident contractor performed the contract or contracts under the bond, that all taxes accruing because of the performance of the contract or contracts have been paid, or that no taxes are due.

(Authorized by K.S.A. 79-1014; implementing K.S.A. 79-1010; effective Jan. 1, 1968; amended March 29, 2002.)

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