

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-45. Audit facilities.

Each taxpayer shall furnish reasonably sufficient work space, lighting, and working conditions for department of revenue agents for the conducting of sales or use tax audits.

(Authorized by K.S.A. 79-3618, 79-3707; implementing K.S.A. 79-3609, 79-3707; effective May 1, 1987.)

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