

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-3. Sales tax rules and regulations also apply to compensating tax.

Each Kansas retailers' sales tax rule and regulation relating to enforcement, collection, and administration, which are compatible to compensating tax rules and regulations, shall also apply to the enforcement, collection and administration of the Kansas compensating (use) tax act.

(Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3702, 79-3703 as amended by L. 1986, Ch. 386, Sec. 3, 79-3704; 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 *****