

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-36. Jeopardy assessments.

The following actions by any person liable for tax under the Kansas retailers' sales tax act shall be deemed reason to believe that a taxpayer is about to depart from the state, or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act which tends to prejudice, jeopardize, or render wholly or partly ineffectual the collection of sales tax: (a) Failure to file sales tax returns after notice as provided by K.S.A. 79-3613, and subsequent termination of business operations by the retailer; or

(b) failure to file sales tax returns after notice as provided by K.S.A. 79-3613, and continuation of the act of making retail sales.

(Authorized by K.S.A. 79-3610, 79-3618; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979.)

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