

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-6. Application of local sales tax.

Local sales tax applies in any case in which state sales tax applies if the sale is consummated as provided by state statutes or regulations in a county or city having a local sales tax. Local sales tax applies to certain enumerated sales that are not subject to state sales tax including sales of natural gas, electricity, heat and water delivered through mains, lines or pipes to residential premises for noncommercial use.

(Authorized by K.S.A. 1986 Supp. 12-189 as amended by Ch. 63, Sec. 2; implementing K.S.A. 12-189a as amended by L. 1987, Ch. 63, Sec. 2, K.S.A. 1986 Supp. 12-191; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972; amended May 1, 1988.)

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