

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-12. Place of business—auctioneers.

For the purpose of local sales tax the place of business of auctioneers who conduct auction sales in different taxing jurisdictions shall be deemed to be the place where the auction is held.

(Authorized by K.S.A. 79-3618, K.S.A. 1971 Supp. 79-4425, 79-4426; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972.)

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