

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 21.—Local Retailers' Sales Tax**

#### **92-21-15. Place of sale&mdash;meals, food and drinks sold on common carriers.**

Retail sales of meals, food and drinks sold on common carriers shall be considered to have been consummated at the place where the first element of the sale occurred. (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 \*\*\*\*\*