

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-7. Leased departments.

Where a person engaged in the business of selling tangible personal property or taxable services has leased certain parts of the premises wherein that business is conducted by other persons for use in selling tangible personal property or services, each such lessee shall make a separate return to the state provided that the lessee keeps separate books of account and makes his own collections on account of the sales. If the lessor keeps the books for the lessee, the lessor must render a consolidated return, including therein the gross receipts from the operations of the business conducted by the lessee.

(Authorized by K.S.A. 79-3608, 79-3618, K.S.A. 1971 Supp. 79-3602, 79-3603; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

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