

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-44. Sampling methods.

At the discretion of the director of taxation, sampling principles or methods may be used in lieu of a 100% examination of records in conducting a sales or use tax audit. (Authorized by K.S.A. 79-3618, 79-3707; implementing K.S.A. 79-3609, 79-3707; effective May 1, 1987.)

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