

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-5. Filing of returns.

Every person responsible for the collection of local sales tax is required to make a combined state and local sales tax return to the department of revenue in the same manner and same time as required for filing state sales tax returns. The return form, including all schedules and instructions, is made a part of this regulation.

(Authorized by K.S.A. 79-3618, 79-3619, 79-3607, K.S.A. 1971 Supp. 79-4425, 79-4426; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972.)

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