

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 57.—Tax on Consumable Material**

#### **92-57-3. Imposition of tax.**

(a) Each distributor who first performs any of the following shall pay the tax imposed by K.S.A. 79-3399, and amendments thereto:

(1) Brings or causes to be brought into Kansas consumable material for sale in Kansas;

(2) makes, manufactures, or fabricates consumable material in Kansas for sale in Kansas;

(3) ships or transports consumable material to retail dealers in Kansas to be sold by those retail dealers; or

(4) causes consumable material for which the tax has not been paid to be brought into Kansas.

(b) Liability for the tax on consumable material shall accrue when either of the following conditions is met:

(1) The consumable material is first brought into the Kansas for sale within Kansas.

(2) The consumable material is first made, manufactured, or fabricated in Kansas for sale within Kansas.

(c) A transfer of consumable material from one distributor to another distributor shall not relieve the distributor who first brought or caused the consumable material to be brought into Kansas from the tax liability.

(d) Each retail dealer shall purchase consumable material only from a registered distributor.

(Authorized by and implementing K.S.A. 2016 Supp. 79-3399; effective July 21, 2017.)

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