

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-13. Place of business—vending machines.

The retailer's place of business when making sales through a vending machine is the place where the vending machine is located when such sales are made.

(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 *****