

Kansas Administrative Regulations

Kansas Department of Revenue

Article 25.—Transient Guest Tax

92-25-1. Effective date for levy, repeal, or change in rate of transient guest tax.

The effective date for the levy, repeal, or change in the rate of a city or county transient guest tax shall be the first day of the calendar quarter that follows either of these days: (a) The 30th day after the general or city primary election in which the levy, repeal, or rate change was approved; or

(b) the 60th day after any other type of election in which the levy, repeal, or rate change was approved.

(Authorized by K.S.A. 2000 Supp. 12-1694, 12-1698; implementing K.S.A. 2000 Supp. 12-1693, 12-1694, 12-1697, and 12-1698; effective, T-83-48, Dec. 22, 1982; effective May 1, 1983; amended July 27, 2001.)

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