

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-1. State sales tax regulations.

The substance and provisions of all regulations pertaining to the state sales tax laws which are now in effect or which may hereafter be adopted and are not incompatible are hereby made a part of the local sales tax regulations as far as they are applicable.

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

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