

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-9. Place of

sale—telephone—gas—water—electricity—heat.

For local sales tax purposes retail sales involving the use, consumption or furnishing of gas, water, electricity and heat shall be considered to have been consummated at the situs of the user or recipient thereof, and retail sales involving the use or furnishing of telephone service, shall be considered to have been consummated at the situs of the subscriber billed therefore.

(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 *****