

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-3. Registration.

A retailer's registration under the state sales tax act is sufficient for the purposes of the local sales tax act. Special registration for collection of local sales tax will not be required.

(Authorized by K.S.A. 79-3608, 79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425, 79-4426; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972.)

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