

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-11. Place of sale—no fixed place of business.

Sales made by retailers who have no fixed or determinable place of business are considered, for local sales tax purposes, to be consummated at the place where the sale is made irrespective of the location of their permanent mailing address.

(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 *****