

Kansas Administrative Regulations

Kansas Department of Revenue

Article 21.—Local Retailers' Sales Tax

92-21-14. Place of business; sales from vehicle.

If a retailer makes actual sales or deliveries from a vehicle in which a stock of goods is being carried for sale, the retailer's place of business shall be each place where a sale or delivery is made. The vehicle carrying the stock of goods for sale shall be deemed to be a portable place of business.

(Authorized by K.S.A. 2005 Supp. 12-189, as amended by L. 2006, Ch. 191, Sec. 2 and by L. 2006, Ch. 204, Sec. 2, and K.S.A. 2005 Supp. 75-5155; implementing K.S.A. 2005 Supp. 12-189, as amended by L. 2006, Ch. 191, Sec. 2 and by L. 2006, Ch. 204, Sec. 2, K.S.A. 2005 Supp. 12-191; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972; amended May 1, 1988; amended April 13, 2007.)

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