

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-63. Limitations.

The tax imposed under the sales tax act shall be assessed within three years from the date the return is filed. However, if any person obligated to file a return for taxes imposed under the sales tax act fails to file a return for any reason, the tax may be assessed at any time. A levy or other proceeding to enforce the collection of the tax, penalty and interest may also be commenced at any time.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 79-3609; effective May 1, 1988.)

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