

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-11. Property purchased for resale, but used by purchaser.

If a wholesaler or retailer takes tangible personal property from a stock of goods to use for personal consumption or for gifts, he shall enter on his books the amount of the cost of all tangible personal property so removed from stock for his personal consumption or as gifts, and, as the ultimate consumer, shall pay the tax thereon.

(Authorized by K.S.A. 79-3618, K.S.A. 1971 Supp. 79-3602, 79-3603; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

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