

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-58. Revenue rulings.

(a) A revenue ruling is a statement of the department of revenue issued to the general public, and is of general application. A revenue ruling interprets the statute and regulation to which the ruling relates and is ordinarily issued in response to newly enacted legislation, recent court decisions and areas of sales tax interpretation and application which affect a large number of taxpayers.

(b) A revenue ruling is general in nature, and is not issued to address a specified set of facts. A revenue ruling shall be measured against each transaction separately and the facts of each transaction shall determine the sales tax consequences to which the ruling applies.

(c) A revenue ruling shall cease to be valid when any one or all of the following occur:

(1) The statute or regulation to which the ruling applies is changed in any pertinent part by the Kansas Legislature;

(2) a pertinent change in the interpretation of the statute or regulation is made by a court decision;

(3) the regulation or interpretation is changed in any pertinent part by a department regulation or revenue ruling, whether the change is accomplished by means of a new regulation or revenue ruling or by means of a revision of an existing regulation or revenue ruling; or,

(4) the department rescinds an outstanding ruling issued prior to any given specified date by issuing a general bulletin or notice in the Kansas register.

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