

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-37. Natural gas, electricity, heat and water; sales to residential premises.

(a) Where sales of natural gas, electricity, heat and water delivered through mains, lines or pipes are made to multi-family dwellings or other buildings in which residential premises are not individually metered and billed, only the prorata portion of these sales equal to the percentage of the building actually occupied as residential premises shall be subject to exemption. As used in this regulation, "residential premises" shall have the meaning ascribed to it in K.A.R. 92-19-38.

(b) Where utility services are not metered individually between residential and commercial use in combination purpose buildings, the occupant owner or lessee shall file an exemption certificate with each retailer providing sales of exempted commodities. The exemption in this case shall be prorated based on the portion of the commodities used in portions of the premises actually occupied as a residence and used for noncommercial purposes. Formulas and computations used in establishing the percentage of exempt use shall be available for inspection by the department of revenue at any time. Sales of otherwise taxable materials or services shall not be exempted by virtue of being sold in connection with commodities exempt from sales tax hereunder.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 1981 Supp. 79-3606; effective, E-80-26, Dec. 12, 1979; effective May 1, 1980; amended, E-82-26, Dec. 16, 1981; amended May 1, 1982.)

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