

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 21.—Local Retailers' Sales Tax**

#### **92-21-19. Gross receipts as applied to local sales tax.**

Local sales tax is imposed on the gross receipts received from taxable retail sales. Gross receipts are the same for local sales tax purposes as they are for state sales tax purposes and shall include freight and transportation charges when such charges are subject to the state sales tax, regardless of the place to which delivery is made.

(Authorized by K.S.A. 79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425, 79-4426; effective, E-71-21, July 1, 1971; effective Jan. 1, 1972.)

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