

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-1b. Collection schedules for state and local sales tax.

(a) Except as provided in K.S.A. 12-189a, and amendments thereto, Kansas retailers shall charge and collect sales tax on each taxable retail sale at a combined tax rate equal to the sum of the state tax rate established by K.S.A. 79-3603, and amendments thereto, plus any applicable local tax rate established under K.S.A. 12-187, and amendments thereto.

(b) Tax collection schedules for each of the combined sales tax rates shall be published by the department and given to retailers upon request.

(c) The state and local sales tax to be charged to a consumer shall be computed by multiplying the selling price by the applicable combined tax rate in effect. Each retailer using machine or computer billings shall use a straight percentage basis for calculating the tax on its billings. If the calculation of the sales tax to be charged results in a fraction of a cent, the tax liability shall be rounded up or down to the nearest whole cent. If the fraction is an even one-half cent, the liability shall be rounded to the next highest whole cent. No tax shall be charged to a consumer when the calculation of the tax to be charged totals less than one-half cent.

(d) The sales tax payable to the department by a retailer shall be the product of the applicable combined state and local tax rate multiplied by the retailer's taxable gross receipts, regardless of the amount that is collected from consumers by use of the authorized method for computing taxes.

(Authorized by K.S.A. 1997 Supp. 12-189, K.S.A. 79-3618 and 79-3619; implementing K.S.A. 1997 Supp. 12-187 and 12-189, K.S.A. 12-189a, 79-3603, and 79-3619; effective June 26, 1998.)