

[As Amended by House Committee of the Whole]

As Amended by House Committee

Session of 2010

HOUSE BILL No. 2519

By Committee on Taxation

1-22

12 AN ACT concerning sales taxation; relating to ~~situs of taxable trans-~~
13 ~~actions~~; streamlined sales and use tax agreement conformity; amend-
14 ing K.S.A. 2009 Supp. ~~12-191~~, 79-3609, 79-3651, 79-3666 and 79-3672
15 and repealing the existing sections.

16
17 *Be it enacted by the Legislature of the State of Kansas:*

18 ~~Section 1. K.S.A. 2009 Supp. 12-191 is hereby amended to~~
19 ~~read as follows: 12-191. All retail transactions consummated within~~
20 ~~a county or city having a retail sales tax, which transactions are~~
21 ~~subject to the Kansas retailers' sales tax, shall also be subject to~~
22 ~~such county or city retail sales tax. Except as hereinafter provided,~~
23 ~~the retailer may choose that all retail sales, for the purpose of this~~
24 ~~act, shall be considered to have been consummated at the place of~~
25 ~~business of the retailer and sourced to such location, or at the location~~
26 ~~determined by the sourcing rules as provided in K.S.A. 2009 Supp.~~
27 ~~79-3670, and amendments thereto. The retail sales or transfer of~~
28 ~~watercraft, modular homes, manufactured homes or mobile~~
29 ~~homes, shall be considered consummated at the place of business~~
30 ~~of the retailer and sourced to such location. The retail sale, ex-~~
31 ~~cluding the lease or rental, of motor vehicles, trailers, semi-trailers~~
32 ~~or aircraft that do not qualify as transportation equipment, as de-~~
33 ~~defined in subsection (d) of K.S.A. 2009 Supp. 79-3670, and amend-~~
34 ~~ments thereto, shall be considered consummated at the place of~~
35 ~~business of the retailer and sourced to such location. The isolated~~
36 ~~or occasional sale of any motor vehicle or trailer shall be consid-~~
37 ~~ered consummated at the taxing jurisdiction where the sale is~~
38 ~~made. If the sale negotiations occurred in different cities or coun-~~
39 ~~ties, the situs of the sale for local sales tax purposes shall be the~~
40 ~~place where the motor vehicle or trailer was kept at the time ne-~~
41 ~~gotiations were first entered into. In the event the place of busi-~~
42 ~~ness of a retailer is doubtful the place or places at which the retail~~
43 ~~sales are consummated for the purposes of this act shall be deter-~~

1 ~~mined under rules and regulations adopted by the secretary of~~
2 ~~revenue which rules and regulations shall be considered with state~~
3 ~~and federal law insofar as applicable. The director of taxation is~~
4 ~~hereby authorized to request and receive from any retailer or from~~
5 ~~any city or county levying the tax such information as may be rea-~~
6 ~~sonably necessary to determine the liability of retailers for any~~
7 ~~county or city sales tax. The collection of any sales tax of a county~~
8 ~~or city approved at any election shall commence on the first day~~
9 ~~of the calendar quarter next following the 90th day after the date~~
10 ~~that the city or county has provided written notice to the director~~
11 ~~of taxation of the election authorizing the levy of such tax. The~~
12 ~~collection of any such sales tax applicable to printed catalog pur-~~
13 ~~chases wherein the purchaser computed the tax based upon local~~
14 ~~tax rates published in the catalog, shall not commence until the~~
15 ~~first day of the calendar quarter next following the 150th day after~~
16 ~~the date that the city or county has provided written notice to the~~
17 ~~director of taxation of the election authorizing the levy of such tax.~~
18 ~~The director of taxation shall provide notice to sellers of such taxes~~
19 ~~within 30 days after receiving such notice from the city or county.~~
20 ~~—A city retailers' sales tax shall not become effective within any~~
21 ~~area annexed by a city levying such tax until the first day of the~~
22 ~~calendar quarter next following the 90th day after the date that~~
23 ~~the governing body of such city provided the state department of~~
24 ~~revenue with a certified copy of the annexation ordinance and a~~
25 ~~map of the city detailing the annexed area. The director of taxation~~
26 ~~shall provide notice to sellers of such tax within 30 days after re-~~
27 ~~ceiving such notice from the city or county.~~
28 ~~—Whenever any sales tax, imposed by any city or county under~~
29 ~~the provisions of this act, shall become effective, at any time prior~~
30 ~~to the time that revenue derived therefrom may be budgeted for~~
31 ~~expenditure in such year, such revenue shall be credited to the~~
32 ~~funds of the taxing subdivision or subdivisions and shall be carried~~
33 ~~forward to the credit of such funds for the ensuing budget year in~~
34 ~~the manner provided for carrying forward balances remaining in~~
35 ~~such funds at the end of a budget year.~~
36 Section ~~± 2:~~ [1.] K.S.A. 2009 Supp. 79-3609 is hereby amended to
37 read as follows: 79-3609. (a) Every person engaged in the business of
38 selling tangible personal property at retail or furnishing services taxable
39 in this state, shall keep records and books of all such sales, together with
40 invoices, bills of lading, sales records, copies of bills of sale and other
41 pertinent papers and documents. Such books and records and other pa-
42 pers and documents shall, at all times during business hours of the day,
43 be available for and subject to inspection by the director, or the director's

1 duly authorized agents and employees, for a period of three years from
2 the last day of the calendar year or of the fiscal year of the retailer, which-
3 ever comes later, to which the records pertain. Such records shall be
4 preserved during the entire period during which they are subject to in-
5 spection by the director, unless the director in writing previously author-
6 izes their disposal. Any person selling tangible personal property or fur-
7 nishing taxable services shall be prohibited from asserting that any sales
8 are exempt from taxation unless the retailer has in the retailer's possession
9 a properly executed exemption certificate provided by the consumer
10 claiming the exemption, except as follows: (1) A retailer is relieved of
11 liability for tax otherwise applicable if the retailer obtains a fully com-
12 pleted exemption certificate or captures the relevant data elements re-
13 quired by the director within 90 days subsequent to the date of the sale;
14 or (2) if the retailer has not obtained an exemption certificate or all rel-
15 evant data elements, the retailer, within 120 days subsequent to a request
16 for substantiation by the director, either may ~~prove that the transaction~~
17 ~~was not subject to tax by other means or~~ obtain a fully completed ex-
18 emption certificate from the purchaser, taken in good faith *which meets*
19 *the requirements specified in this subsection, or obtain other information*
20 *establishing that the transaction was not subject to tax.* Otherwise, the
21 sales shall be deemed to be taxable sales under this act. *The seller shall*
22 *obtain an exemption certificate that claims an exemption that was au-*
23 *thorized pursuant to Kansas law on the date of the transaction in the*
24 *jurisdiction where the transaction is sourced pursuant to law, could be*
25 *applicable to the item being purchased and is reasonable for the pur-*
26 *chaser's type of business. If the seller obtains an exemption certificate or*
27 *other information as described in this subsection, the seller is relieved of*
28 *any liability for the tax on the transaction unless it is discovered through*
29 *the audit process that the seller had knowledge or had reason to know at*
30 *the time such information was provided that the information relating to*
31 *the exemption claimed was materially false or the seller otherwise know-*
32 *ingly participated in activity intended to purposefully evade the tax that*
33 *is properly due on the transaction, and it must be established that the*
34 *seller had knowledge or had reason to know at the time the information*
35 *was provided that the information was materially false.*

36 (b) The amount of tax imposed by this act is to be assessed within
37 three years after the return is filed, and no proceedings in court for the
38 collection of such taxes shall be begun after the expiration of such period.
39 In the case of a false or fraudulent return with intent to evade tax, the
40 tax may be assessed or a proceeding in court for collection of such tax
41 may be begun at any time, within two years from the discovery of such
42 fraud. No assessment shall be made for any period preceding the date of
43 registration of the retailer by more than three years except in cases of

1 fraud. For any refund or credit claim filed after June 15, 2009, no refund
2 or credit shall be allowed by the director after one year from the due date
3 of the return for the reporting period as provided by K.S.A. 79-3607, and
4 amendments thereto, unless before the expiration of such period a claim
5 therefor is filed by the taxpayer, and, except as otherwise provided in
6 K.S.A. 2009 Supp. 79-3694, and amendments thereto, no suit or action
7 to recover on any claim for refund shall be commenced until after the
8 expiration of six months from the date of filing such claim satisfying the
9 requirements specified by K.S.A. 2009 Supp. 79-3693, and amendments
10 thereto, therefor with the director. A refund claim shall not be deemed
11 filed unless such claim is complete as required by K.S.A. 2009 Supp. 79-
12 3693, and amendments thereto. For all mailed returns, including refund
13 claims, each return or refund claim shall be presumed to have been filed
14 with the department on the postmark date of such return or refund claim
15 or if such date is illegible, the date three days prior to the date such return
16 or refund claim is received.

17 (c) Before the expiration of time prescribed in this section for the
18 assessment of additional tax or the filing of a claim for refund, the director
19 is hereby authorized to enter into an agreement in writing with the tax-
20 payer consenting to the extension of the periods of limitations for the
21 assessment of tax or for the filing of a claim for refund, at any time prior
22 to the expiration of the period of limitations. The period so agreed upon
23 may be extended by subsequent agreements in writing made before the
24 expiration of the period previously agreed upon. In consideration of such
25 agreement or agreements, interest due in excess of 48 months on any
26 additional tax shall be waived.

27 (d) Interest at the rate prescribed by K.S.A. 79-2968, and amend-
28 ments thereto, shall be allowed on any overpayment of tax computed from
29 the filing date of the return claiming the refund, except that no interest
30 shall be allowed on any such refund if the same is paid within 120 days
31 after the filing date of the return claiming the refund or the date of
32 payment, whichever is later, provided that such return or refund claim
33 satisfies the requirements specified by K.S.A. 2009 Supp. 79-3693, and
34 amendments thereto, at the time the return or refund claim is received.

35 (e) Notwithstanding any other provision of this section or the provi-
36 sions of the Kansas compensating tax act:

37 (1) (A) Any claim for refund of tax imposed by the Kansas retailers'
38 sales tax act or the Kansas compensating tax act based upon the provisions
39 of subsection (kk) of K.S.A. 79-3606 in existence prior to its amendment
40 by this act which is without dispute shall be allowed, but, with respect to
41 any claim exceeding \$10,000, the refund associated therewith shall not
42 be paid until after 510 days from the date such claim was filed and shall
43 not include interest from such date. As used in this subparagraph, a claim

1 for refund without dispute shall not include any claim the basis for which
2 is a judicial or quasi-judicial interpretation of such subsection occurring
3 after the effective date of this act.

4 (B) Any refund of tax resulting from a final determination or adju-
5 dication with regard to any claim submitted or to be submitted for refund
6 of tax imposed by the Kansas retailers' sales tax act or the Kansas com-
7 pensating tax act based upon the provisions of subsection (kk) of K.S.A.
8 79-3606 in existence prior to its amendment by this act not described by
9 subparagraph (A) shall, with respect to any refund exceeding \$50,000, be
10 paid in equal annual installments over 10 years commencing with the year
11 of such final determination or adjudication. Interest shall not accrue dur-
12 ing the time period of such payment.

13 (2) No claim for refund of tax imposed by the Kansas retailers' sales
14 tax act or the Kansas compensating tax act based upon the application of
15 the provisions of subsection (n) of K.S.A. 79-3606 pursuant to its inter-
16 pretation by the court of appeals of the state of Kansas in its opinion filed
17 on August 13, 1999, in the case entitled In re appeal of Water District
18 No. 1 of Johnson County shall be allowed for tax paid prior to the effective
19 date of this act. The provisions of this subsection shall not be applicable
20 to Water District No. 1 of Johnson county.

21 Sec. ~~2-3~~ **[2.]** K.S.A. 2009 Supp. 79-3651 is hereby amended to read
22 as follows: 79-3651. (a) For the purpose of the proper administration of
23 the Kansas retailers' sales tax act and to prevent evasion of the tax imposed
24 thereunder, it shall be presumed that all gross receipts from the sale of
25 tangible personal property or enumerated services are subject to tax until
26 the contrary is established. The burden of proving that a sale is not subject
27 to tax is upon the seller unless the seller takes from the purchaser an
28 exemption certificate to the effect that the property or service purchased
29 is not subject to tax.

30 (b) An exemption certificate shall relieve the seller from collecting
31 and remitting tax if the seller has obtained the required identifying in-
32 formation as determined by the director, from the purchaser and the
33 reason for claiming the exemption at the time of purchase and has main-
34 tained proper records of exempt transactions pursuant to subsection (a)
35 of K.S.A. 79-3609, and amendments thereto and provided them to the
36 director when requested, except that no such relief from liability shall
37 apply to a seller who: Fraudulently fails to collect the tax; solicits pur-
38 chasers to participate in the unlawful claim of an exemption; accepts an
39 exemption certificate claiming an entity based exemption when the sub-
40 ject of the transaction is actually received by the purchaser at a location
41 operated by the seller and the director provides an exemption certificate
42 that clearly and affirmatively indicates that the claimed exemption is not
43 available. The seller shall obtain the same information for proof of a

1 claimed exemption regardless of the medium in which the transaction
2 occurred. The purchaser improperly claiming an exemption shall remain
3 liable for the nonpayment of tax.

4 (c) The exemption certificate shall be substantially in such form as
5 the director may prescribe. The seller shall use the standard form for
6 claiming an exemption electronically as adopted by the director. A seller
7 may require a purchaser to provide a copy of the purchaser's sales tax
8 registration certificate with a resale certificate as a condition for honoring
9 the purchaser's resale exemption claim, except that in the case of drop
10 shipment sales into this state, the third party vendor may claim a resale
11 exemption based on an exemption certificate provided by its customer,
12 re-seller, or any other information acceptable to the secretary available
13 to the third party vendor evidencing qualification for a resale exemption,
14 regardless of whether the customer, re-seller, is registered to collect and
15 remit sales and use tax in this state. A purchaser is not required to provide
16 a signature to claim an exemption from tax unless a paper exemption
17 certificate is used. A seller is relieved of liability for the tax otherwise
18 applicable if it obtains a blanket exemption certificate for a purchaser
19 with which the seller has a recurring business relationship. Such blanket
20 certificate need not be renewed or updated by the seller for exemption
21 certificate information or data elements when there is a recurring busi-
22 ness relationship between the buyer and seller. For purposes of this sub-
23 section, a recurring business relationship exists when a period of no more
24 than 12 months elapses between sales transactions.

25 (d) To lawfully present a resale exemption certificate the purchaser
26 must be engaged in the business of selling property or services of the
27 same kind that is purchased, hold a registration certificate, except as oth-
28 erwise permitted in subsection (c) for drop shipment sales into this state,
29 and at the time of purchase, either intend to resell the property in the
30 regular course of business or be unable to ascertain whether the property
31 will be resold or used for some other purpose. A resale exemption cer-
32 tificate may be used for resale of services to tangible personal property
33 and not for services to real property.

34 (e) Any person who issues a resale certificate or other exemption
35 certificate in order to unlawfully avoid payment of tax for business or
36 personal gain shall be guilty of a misdemeanor and upon conviction shall
37 be punished by a fine of not more than \$1,000 or imprisonment for not
38 more than one year, or by both. In addition, if the director determines
39 that a person issued a resale certificate in order to unlawfully avoid pay-
40 ment of tax for business or personal gain, the director shall increase any
41 penalty that is due from the person under K.S.A. 79-3615, and amend-
42 ments thereto, by \$250 or 10 times the tax due, whichever is greater, on
43 each transaction where the misuse of a resale certificate occurred.

1 (f) Exemption certificates issued by an entity claiming a specific ex-
2 emption under K.S.A. 79-3606, and amendments thereto, based on the
3 status of the entity shall bear the name, address of the entity and iden-
4 tification number issued to the entity pursuant to K.S.A. 2009 Supp. 79-
5 3692, and amendments thereto, ~~and indicate the subsection under which~~
6 ~~the exemption is being claimed.~~ Such certificate shall be signed by an
7 ~~officer, office manager or other administrator~~ *authorized person* of the
8 nonprofit entity, if in paper form, and contain the tax identification num-
9 ber of the entity. The certificate shall be substantially in such form as the
10 director may prescribe. *A seller may require that payments be made on*
11 *an exempt entity's check, warrant, voucher or is charged to the entity's*
12 *account shall relieve the seller from collecting and remitting the tax if it*
13 *is taken in good faith as a condition for honoring the entity's exemption*
14 *claim.*

15 (g) It shall be the duty of every person who purchases tangible per-
16 sonal property or services that are taxable under this act to pay the full
17 amount of tax that is lawfully due to the retailer making the sale. Any
18 person who willfully and intentionally refuses to pay such tax to the re-
19 tailer shall be guilty of a misdemeanor and upon conviction shall be pun-
20 ished and fined as provided by subsection (g) of K.S.A. 79-3615, and
21 amendments thereto.

22 Sec. ~~3~~ ~~4~~ **[3.]** K.S.A. 2009 Supp. 79-3666 is hereby amended to read
23 as follows: 79-3666. State sales tax rate changes must take effect on the
24 first day of a calendar quarter. The secretary shall make a reasonable
25 effort to provide sellers with as much advance notice as practicable of any
26 rate changes, legislative change in the tax base and amendments to sales
27 and use tax rules and regulations. Failure of a seller to receive such notice
28 or failure of the secretary to provide such notice to a seller or limit the
29 effective date of a rate change shall not relieve the seller of its obligation
30 to collect sales or use tax or otherwise comply with any such legislative,
31 rule or regulatory changes. *Whenever there is less than 30 days between*
32 *the effective date of any amendments to K.S.A. 79-3603 and 79-3703,*
33 *which make a change in the retailers' sales tax or compensating use tax*
34 *rate and the date such rate change takes effect as provided by this section,*
35 *the seller shall be relieved from liability for failing to collect tax at the*
36 *changed rate if:*

37 (a) *The seller collected tax at the immediately proceeding rate during*
38 *such time period; and*

39 (b) *the seller's failure to collect at the changed rate does not extend*
40 *beyond 30 days after such effective date.*

41 *When the seller fraudulently failed to collect at the new sales tax rate*
42 *or solicits purchasers based on the immediately preceding effective rate,*
43 *such relief from liability does not apply to such seller.*

1 Sec. ~~4.5.~~ **[3.]** K.S.A. 2009 Supp. 79-3672 is hereby amended to read
2 as follows: 79-3672. (a) (1) Notwithstanding the provisions of K.S.A. 2009
3 Supp. 79-3670 and amendments thereto, a purchaser of direct mail that
4 is not a holder of a direct pay permit shall provide to the seller in con-
5 junction with the purchase either a direct mail form or information to
6 show the jurisdictions to which the direct mail is delivered to recipients.
7 ~~(2) Upon receipt of the direct mail form, the seller is relieved of all~~
8 ~~obligations to collect, pay or remit the applicable tax and the purchaser~~
9 ~~is obligated to pay or remit the applicable tax on a direct pay basis. A~~
10 ~~direct mail form shall remain in effect for all future sales of direct mail~~
11 ~~by the seller to the purchaser until it is revoked in writing.~~
12 ~~(3) Upon receipt of information from the purchaser showing the ju-~~
13 ~~risdictions to which the direct mail is delivered to recipients, the seller~~
14 ~~shall collect the tax according to the delivery information provided by the~~
15 ~~purchaser. In the absence of bad faith, the seller is relieved of any further~~
16 ~~obligation to collect tax on any transaction where the seller has collected~~
17 ~~tax pursuant to the delivery information provided by the purchaser.~~
18 ~~(b) If the purchaser of direct mail does not have a direct pay permit~~
19 ~~and does not provide the seller with either a direct mail form or delivery~~
20 ~~information, as required by subsection (a), the seller shall collect the tax~~
21 ~~according to subsection (a)(5) of K.S.A. 2009 Supp. 79-3670 and amend-~~
22 ~~ments thereto. Nothing in this subsection shall limit a purchaser's obli-~~
23 ~~gation for sales or use tax to any state to which the direct mail is delivered.~~
24 ~~(c) If a purchaser of direct mail provides the seller with documen-~~
25 ~~tation of direct pay authority, the purchaser shall not be required to pro-~~
26 ~~vide a direct mail form or delivery information to the seller. *the following*~~
27 ~~*provisions apply to sales of "advertising and promotional direct mail":*~~
28 (1) A purchaser of "advertising and promotional direct mail" may
29 provide the seller with either:
30 (A) A direct pay permit;
31 (B) an exemption certificate, or other statement approved, authorized
32 or accepted by the secretary, claiming "direct mail"; or
33 (C) information showing the jurisdictions to which the "advertising
34 and promotional direct mail" is to be delivered to recipients.
35 (2) If the purchaser provides the permit, certificate or statement re-
36 ferred to in subsections (a)(1)(A) or (a)(1)(B), the seller, in the absence of
37 bad faith, is relieved of all obligations to collect, pay or remit any tax on
38 any transaction involving "advertising and promotional direct mail" to
39 which the permit, certificate or statement applies. The purchaser shall
40 source the sale to the jurisdictions to which the "advertising and promo-
41 tional direct mail" is to be delivered to the recipients and shall report and
42 pay any applicable tax due.
43 (3) If the purchaser provides the seller information showing the ju-

1 jurisdictions to which the “advertising and promotional direct mail” is to
2 be delivered to recipients, the seller shall source the sale to the jurisdictions
3 to which the “advertising and promotional direct mail” is to be delivered
4 and shall collect and remit the applicable tax. In the absence of bad faith,
5 the seller is relieved of any further obligation to collect any additional tax
6 on the sale of “advertising and promotional direct mail” where the seller
7 has sourced the sale according to the delivery information provided by
8 the purchaser.

9 (4) If the purchaser does not provide the seller with any of the items
10 listed in subsections (a)(1)(A), (a)(1)(B) or (a)(1)(C), the sale shall be sour-
11 ced according to subsection (a)(5) of K.S.A. 2009 Supp. 79-3670, and
12 amendments thereto.

13 (b) Notwithstanding the provisions of K.S.A. 2009 Supp. 79-3670,
14 and amendments thereto, the following provisions apply to sales of “other
15 direct mail”:

16 (1) Except as otherwise provided in this subsection, sales of “other
17 direct mail” are sourced in accordance with subsection (a)(3) of K.S.A.
18 2009 Supp. 79-3670, and amendments thereto.

19 (2) A purchaser of “other direct mail” may provide the seller with
20 either:

21 (A) A direct pay permit; or

22 (B) an exemption certificate, or other statement approved, authorized
23 or accepted by the secretary, claiming “direct mail.”

24 (3) If the purchaser provides the permit, certificate or statement re-
25 ferred to in subsection (b)(2)(A) or (b)(2)(B), the seller, in the absence of
26 bad faith, is relieved of all obligations to collect, pay or remit any tax on
27 any transaction involving “other direct mail” to which the permit, certifi-
28 cate or statement apply. Notwithstanding subsection (b)(1) the sale shall
29 be sourced to the jurisdictions to which the “other direct mail” is to be
30 delivered to the recipients and the purchaser shall report and pay any
31 applicable tax due.

32 (c) For purposes of this section:

33 (1) “Advertising and promotional direct mail” means:

34 (A) Printed material that meets the definition of “direct mail”; and

35 (B) the primary purpose of which is to attract public attention to a
36 product, person, business or organization, or to attempt to sell, popularize
37 or secure financial support for a product, person, business or organiza-
38 tion. As used in this subsection, the word “product” means tangible per-
39 sonal property, a product transferred electronically or a service;

40 (2) “other direct mail” means any direct mail that is not “advertising
41 and promotional direct mail” regardless of whether “advertising and pro-
42 motional direct mail” is included in the same mailing. The term includes,
43 but is not limited to:

- 1 (A) Transactional direct mail that contains personal information spe-
2 cific to the addressee including, but not limited to, invoices, bills, state-
3 ments of account and payroll advices;
- 4 (B) any legally required mailings including, but not limited to, pri-
5 vacy notices, tax reports and stockholder reports; and
- 6 (C) other non-promotional direct mail delivered to existing or former
7 shareholders, customers, employees or agents including, but not limited
8 to, newsletters and informational pieces.
- 9 “Other direct mail” does not include the development of billing infor-
10 mation or the provision of any data processing service that is more than
11 incidental.
- 12 (d) (1) (A) This section applies to a transaction characterized as the
13 sale of services only if the service is an integral part of the production and
14 distribution of printed material that meets the definition of “direct mail”.
- 15 (B) This section does not apply to any transaction that includes the
16 development of billing information or the provision of any data processing
17 service that is more than incidental regardless of whether “advertising
18 and promotional direct mail” is included in the same mailing.
- 19 (2) If a transaction is a “bundled transaction” that includes advertis-
20 ing and promotional direct mail, this section shall apply only if the pri-
21 mary purpose of the transaction is the sale of products or services that
22 meet the definition of “advertising and promotional direct mail.”
- 23 (3) Nothing in this section shall limit any purchaser’s:
- 24 (A) Obligation for sales or use tax to any state to which the direct
25 mail is delivered;
- 26 (B) right, if any, to a credit for sales or use taxes legally due and paid
27 to other jurisdictions; or
- 28 (C) right, if any, to a refund of sales or use taxes overpaid to any
29 jurisdiction.
- 30 (4) This section applies for purposes of uniformly sourcing direct mail
31 transactions.
- 32 Sec. ~~5-6~~ [5.] K.S.A. 2009 Supp. ~~12-191~~, 79-3609, 79-3651, 79-3666
33 and 79-3672 are hereby repealed.
- 34 Sec. ~~6-7~~ [6.] This act shall take effect and be in force from and after
35 its publication in the statute book.