

79-3660. Sales taxation managed audit program; definitions. For purposes of K.S.A. 2014 Supp. 79-3660 through 79-3664:

(a) "Eligible taxpayer" means any person who is required to file any return or to pay or remit any tax under the provisions of K.S.A. 79-3601 et seq., and amendments thereto, or 79-3701 et seq., and amendments thereto, and who, in the opinion of the director has demonstrated a willingness and ability to comply with the tax laws of this state and has maintained an acceptable system of business records;

(b) "Managed audit agreement" means an agreement between the director and an eligible taxpayer consisting of an audit plan developed by the director and the eligible taxpayer wherein the eligible taxpayer agrees to review selected sales and purchase records and to calculate and determine its liability for sales and use taxes; and

(c) "Director" means the director of taxation.

History: L. 2000, ch. 184, § 1; July 1.