

**79-3683. Sourcing provisions; transition period; full compliance effective date; waiver of penalties and interest under certain circumstances.** (a) Notwithstanding the provisions of any law to the contrary, commencing on the effective date of this act and ending December 31, 2004, for purposes of facilitating the transition by retailers to the destination-based sourcing provisions set forth in K.S.A. 2014 Supp. 79-3670 et seq., and amendments thereto, for taxable sales occurring during such time period, retailers may elect to apply the origin-based sourcing provisions in effect as of June 30, 2003. On and after January 1, 2005, all retailers must be in full compliance with the destination-based sourcing provisions set forth in K.S.A. 2014 Supp. 79-3670 et seq., and amendments thereto.

(b) Notwithstanding the provisions of any law to the contrary, the secretary or the secretary's designee, upon making a record of the reasons therefor, may waive penalties and interest that would otherwise be imposed on the unpaid balance of tax due pursuant to the provisions of K.S.A. 79-3615, and amendments thereto, and 79-3706, and amendments thereto, to the extent the unpaid balance of such tax, or any portion thereof, is attributable to reasonable causes in attempting to implement and apply the destination-based sourcing provisions set forth in K.S.A. 2014 Supp. 79-3670 et seq., and amendments thereto.

**History:** L. 2004, ch. 171, § 40; July 1.