

## 2019 Kansas Statutes

**79-3646. Letter rulings issued by the department of revenue, when.** Any person required or who may be required to collect sales tax as a retailer pursuant to K.S.A. 79-3604, and amendments thereto, may request from the department of revenue a letter ruling which shall delineate such person's duties and responsibilities under the Kansas retailer's sales tax act with respect to such person's business. Such ruling shall be issued within 30 days after receipt of the request and any other information necessary for the department to make a ruling.

**History:** L. 1988, ch. 389, § 1; July 1.