

## 2023 Kansas Statutes

**79-3679. Same; online registration system for sellers; requirements.** (a) The secretary shall participate in an online registration system that will allow sellers to register in this state and other member states.

(b) By registering, the seller agrees to collect and remit sales and use taxes for all taxable sales into this state as well as the other member states, including member states joining after the seller's registration. Withdrawal or revocation of this state from the agreement shall not relieve a seller of its responsibility to remit taxes previously or subsequently collected on behalf of this state.

(c) If the seller has a requirement to register prior to registering under the agreement, the seller must register pursuant to K.S.A. 79-3608, and amendments thereto.

(d) Registration with the central registration system and the collection of sales and use taxes in this state shall not be used as a factor in determining whether the seller has nexus with this state for any tax at any time.

**History:** L. 2003, ch. 147, § 25; May 22.