2023 Kansas Statutes

79-3681. Same; methods of remittances. When registering under the agreement, the seller may select one of the following methods of remittances or other method allowed by K.S.A. 79-3607, and amendments thereto, to remit the taxes collected: (a) Model 1, wherein a seller selects a certified service provider as an agent to perform all the seller's sales or use tax functions, other than the seller's obligation to remit tax on its own purchases;

(b) model 2, wherein a seller selects a certified automated system to use which calculates the amount of tax due on a transaction; or

(c) model 3, wherein a seller utilizes its own proprietary automated sales tax system that has been certified as a certified automated system.

History: L. 2003, ch. 147, § 27; May 22.