

58-1014. Legislative findings. The legislature finds:

(a) There are greater opportunities for deception and fraud in public auction sales of new goods, wares and merchandise by itinerant merchants than in public auction sales of new goods, wares and merchandise by established places of business;

(b) that itinerant merchants who conduct such public auction sales require more policing and regulation and are a greater burden to the communities where such sales are held since they assume little or no responsibility for the welfare of such communities as do established businesses;

(c) that public auction sales by itinerant merchants of new goods, wares and merchandise might be used to dispose of stolen new goods, wares and merchandise and thus require more policing and regulation since itinerant merchants are usually one place one day and gone from such place on the following day; and

(d) that itinerant merchants conducting public auction sales of new goods, wares and merchandise frequently leave the state without paying to the director of revenue the Kansas retailers' sales tax which they have or should have collected at the time of making sales at such public auction sales.

History: L. 1961, ch. 265, § 1; July 1.