

79-1009. Collection of taxes from non-resident contractors; registration for certain contracts. To the end that the state of Kansas and the political subdivisions thereof may receive all taxes due in every instance, including contributions due under the employment security law, contractors, who are nonresidents of this state, desiring to engage in, prosecute, follow or carry on the business of contracting as defined in this act shall register with the secretary of revenue or the secretary's designee for each contract where the total contract price or compensation to be received amounts to more than \$10,000, except that a foreign corporation authorized to do business in this state shall not be required to register under the provisions of this act.

History: L. 1957, ch. 515, § 2; L. 1968, ch. 289, § 1; L. 1989, ch. 291, § 12; L. 1992, ch. 53, § 1; L. 2000, ch. 184, § 22; July 1.