

## 2018 Kansas Statutes

**79-3669. Same; sourcing of retail sales; application of sourcing rules.** (a) The retail sale of a product shall be sourced in accordance with K.S.A. 2018 Supp. 79-3670, and amendments thereto. The provisions of K.S.A. 2018 Supp. 79-3670, and amendments thereto, apply regardless of the characterization of a product as tangible personal property, a digital good or a service. The provisions of K.S.A. 2018 Supp. 79-3670, and amendments thereto, only apply to determine a seller's obligation to pay or collect and remit a sales or use tax with respect to the seller's retail sale of a product. These provisions do not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

(b) K.S.A. 2018 Supp. 79-3670, and amendments thereto, does not apply to sales or use taxes levied on the following: (1) The retail sale or transfer of water craft, modular homes, manufactured homes or mobile homes. The retail sale of these items shall be sourced according to K.S.A. 12-191, and amendments thereto;

(2) the retail sales, excluding lease or rental, of motor vehicles, trailers, semi-trailers or aircraft that do not qualify as transportation equipment, as defined in subsection (d) of K.S.A. 2018 Supp. 79-3670, and amendments thereto. The retail sale of these items shall be sourced according to K.S.A. 12-191, and amendments thereto, and the lease or rental of these items must be sourced according to subsection (c) of K.S.A. 2018 Supp. 79-3670, and amendments thereto; and

(3) telecommunications services, as set out in K.S.A. 2018 Supp. 79-3673, and amendments thereto, and ancillary services, as defined in K.S.A. 79-3602, and amendments thereto, shall be sourced in accordance with K.S.A. 2018 Supp. 79-3673, and amendments thereto.

**History:** L. 2003, ch. 147, § 15; L. 2007, ch. 155, § 12; July 1.