

## 2018 Kansas Statutes

**79-3684. Same; relief from liability of purchasers for not paying correct amount of sales or use tax in certain circumstances.** (a) A purchaser is relieved from liability for penalties, other than penalties for fraudulent, willful or intentional conduct, for having failed to pay the correct amount of sales or use tax in the following circumstances:

(1) A purchaser's seller or CSP relied on erroneous data provided by the secretary on tax rates, boundaries, taxing jurisdiction assignments or in the taxability matrix completed pursuant to K.S.A. 2018 Supp. 79-3677, and amendments thereto;

(2) a purchaser holding a direct pay permit relied on erroneous data provided by the secretary on tax rates, boundaries, taxing jurisdiction assignments or in the taxability matrix completed pursuant to K.S.A. 2018 Supp. 79-3677, and amendments thereto;

(3) a purchaser relied on erroneous data provided in the taxability matrix completed pursuant to K.S.A. 2018 Supp. 79-3677, and amendments thereto; or

(4) a purchaser using databases pursuant to subsections (c) and (d) of K.S.A. 2018 Supp. 79-3668, and amendments thereto, relied on erroneous data provided by the secretary on tax rates, boundaries or taxing jurisdiction assignments, except that after the secretary has provided an address-based database for assigning taxing jurisdictions pursuant to subsection (d) of K.S.A. 2018 Supp. 79-3668, and amendments thereto, and adequate notice thereof as determined by the secretary, no liability relief is provided for errors resulting from reliance on the database provided pursuant to subsection (c) of K.S.A. 2018 Supp. 79-3668, and amendments thereto.

(b) A purchaser is relieved from liability for retailer's sales and compensating use tax and interest for having failed to pay the correct amount of sales or use tax in the circumstances described in this section, except that with respect to reliance on the taxability matrix completed pursuant to K.S.A. 2018 Supp. 79-3677, and amendments thereto, such relief is limited to an erroneous classification in such taxability matrix of terms included in a definition contained in the retailer's sales tax act as "taxable" or "exempt," "included in sales price" or "excluded from sales price," or "included in the definition" or "excluded from the definition."

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