

## 2020 Kansas Statutes

**79-3631. Use of courts for purpose of enforcement of certain contractual obligations not allowed; exception.** The use of Kansas courts for the purpose of enforcing any contractual obligations arising from the sale at retail of tangible personal property, things or services taxable under K.S.A. 79-3601 et seq., or K.S.A. 79-3701 et seq., after April 1, 1968, which gives rise to a Kansas sales or compensating tax liability upon the part of the purchaser by reason of delivery of such tangible personal property, things or services to the purchaser within the state of Kansas shall be denied and no judgment, decree or order for the enforcement thereof shall be rendered, made or entered in or by any court of this state, unless the retailer is or becomes registered for the collection of such sales or compensating taxes and reports and pays the same in accordance with the provision of K.S.A. 79-3601 et seq., or K.S.A. 79-3701 et seq.

**History:** L. 1968, ch. 286, § 1; March 27.