

12-187a. Same; power conferred to impose tax outside of boundaries. For the purpose of levying taxes pursuant to K.S.A. 12-187 et seq., and amendments thereto, there is hereby specifically conferred upon cities and counties of this state the power and authority to impose taxes upon services rendered without the boundaries of the taxing jurisdiction by retailers having a place of business located within such taxing jurisdiction.

History: L. 1983, ch. 58, § 1; April 28.