

79-3604. Tax paid by consumer and collected by retailer; exceptions; fee. The tax levied under the Kansas retailers' sales tax act shall be paid by the consumer or user to the retailer and it shall be the duty of each and every retailer in this state to collect from the consumer or user, the full amount of the tax imposed or an amount equal as nearly as possible or practicable to the average equivalent thereof. Such tax shall be a debt from the consumer or user to the retailer, when so added to the original purchase price, and shall be recoverable at law in the same manner as other debts, except that the tax levied on isolated or occasional sales of motor vehicles or trailers within the state and upon the sales of taxable tangible personal property or services when the director shall determine the same to be necessary as hereinafter provided shall be paid and collected as herein provided for.

The tax on such isolated or occasional sales shall be paid to the director of taxation by the purchaser of the motor vehicle or trailer or to the county treasurer upon application for certificate of registration or ownership. The purchaser shall sign and present to the county treasurer or director of taxation a statement specifying the true and correct selling price of the motor vehicle or trailer and containing a warning to the purchaser of the consequences of making false statements or information or presenting falsified documents related thereto. Such statement shall be in a form promulgated by the director of taxation. If payment is made to the director of taxation, the director shall issue a receipt therefor. If the sales tax is not paid to the director of taxation, the county treasurer, upon application for certificate of registration or ownership, shall collect such sales tax payment from the applicant. The county treasurer shall charge the applicant a collection service fee of \$.50, and shall give the applicant a receipt showing the tax and fee paid in full. The county treasurer shall transmit monthly all such sales tax moneys collected to the director of taxation and shall place the fees collected in the special fund provided in K.S.A. 8-145, and amendments thereto, to be used for the purpose of paying necessary extra help and expenses.

Whenever the director of taxation determines that in the retail sale of any tangible personal property or services because of the nature of the operation of the business including the turnover of independent contractors, the lack of a place of business in which to display a registration certificate or keep records, the lack of adequate records or because such retailers are minors or transients there is a likelihood that the state will lose tax funds due to the difficulty of policing such business operations, it shall be the duty of the vendor to such person to collect the full amount of the tax imposed by this act and to make a return and payment of the tax to the director of taxation in like manner as that provided for the making of returns and the payment of taxes by retailers under the provisions of this act. The director shall notify the vendor or vendors to such retailer of the duty to collect and make a return and payment of the tax.

In the event the full amount of the tax provided by this act is not paid to the retailer by the consumer or user, the director of taxation may proceed directly against the consumer or user to collect the full amount of the tax due on the retail sale.

History: L. 1937, ch. 374, § 4; L. 1957, ch. 509, § 3; L. 1960, ch. 58, § 2; L. 1961, ch. 50, § 2; L. 1970, ch. 389, § 3; L. 1988, ch. 388, § 1; L. 1994, ch. 2, § 3; L. 2005, ch. 2, § 3; Mar. 3.