

**79-3618. Administration; rules and regulations; payment upon basis of gross receipts, when; appointment of agents and employees; abatement of taxes.** (a) The secretary of revenue or the secretary's designee shall administer and enforce this act. The secretary shall adopt rules and regulations for the administration of this act. The secretary or the secretary's designee may upon application of any taxpayer give such applicant the privilege of paying the tax levied by this act upon the basis of gross receipts accrued but not received provided such applicant's books are regularly kept on such basis. The secretary or the secretary's designee shall appoint agents and employees for the enforcement and administration of this act.

(b) The secretary of revenue or the secretary's designee may abate all or part of any final sales tax and compensating tax liabilities in the same manner and to the same extent as provided for final income tax liabilities at K.S.A. 79-3233a through K.S.A. 79-3233i, and amendments thereto.

**History:** L. 1937, ch. 374, § 18; L. 1972, ch. 342, § 112; L. 1989, ch. 291, § 10; L. 1999, ch. 94, § 7; July 1.