

**79-3648. Separate statement of tax on invoice or billing; presumption of noncollection.** The amount of tax imposed under this act on a sale either shall be separately stated on the invoice or billing or the invoice or billing shall bear the statement: "All applicable sales tax is included." If the invoice or billing does not reflect the amount of the tax imposed under this act on the sale or contain a statement that all applicable sales tax is included, then it shall be presumed that the tax was not collected by the retailer.

**History:** L. 1992, ch. 198, § 4; July 1.