

**79-3656. Same; pilot projects with other states; agreements, provisions.** The department is authorized to participate in a sales tax pilot project with other states and selected businesses to test means for simplifying sales and use tax administration and may enter into joint agreements for that purpose.

(a) Agreements to participate in the test shall establish provisions for the administration, imposition and collection of sales and use taxes resulting in revenues paid that are the same as would be paid under articles 36 and 37 of chapter 79 of the Kansas Statutes Annotated.

(b) Parties to the agreements are excused from complying with the provisions of articles 36 and 37 of chapter 79 of the Kansas Statutes Annotated to the extent a different procedure is required by the agreements, except for confidentiality of taxpayer information as detailed in K.S.A. 2014 Supp. 79-3657, and amendments thereto.

(c) Agreements authorized under this section shall terminate no later than December 31, 2001.

**History:** L. 2000, ch. 140, § 16; July 1.