

79-3705d. Collection by retailer not doing business within state; permit; cancellation. The secretary of revenue or the secretary's designee may upon application, authorize the collection of the tax herein imposed by any retailer not doing business within this state. Such retailer shall be issued, without charge, a permit to collect such tax in such manner, and subject to such regulations and agreements as the secretary shall prescribe. When so authorized, it shall be the duty of such retailer to collect the tax upon all tangible personal property sold for use, storage or consumption within this state, in the same manner and subject to the same requirements as a retailer doing business within this state. Such authority and permit may be canceled when, at any time, the secretary or the secretary's designee considers such tax can more effectively be collected from the person using, storing or consuming such property in this state.

History: L. 1945, ch. 370, § 8; L. 1957, ch. 511, § 3; L. 1989, ch. 291, § 11; April 27.