

2021 Kansas Statutes

79-3705a. Tax paid by consumer or user; duty of retailer; returns. The tax levied under K.S.A. 79-3703, and amendments thereto, shall be paid by the consumer or user to the retailer and it shall be the duty of each and every retailer to collect from the consumer or user the full amount of the tax imposed by this act. Such tax shall be a debt from the consumer or user to the retailer when added to the original purchase price, and shall be recoverable at law in the same manner as other debts. If the tax levied under K.S.A. 79-3703, and amendments thereto, is not collected by the retailer, then the person using, consuming or storing tangible personal property in this state shall file a return and pay the tax, as required by K.S.A. 79-3706, and amendments thereto, notwithstanding the foregoing provisions of this section or any other provision of the Kansas compensating tax act.

History: L. 1945, ch. 370, § 5; L. 1985, ch. 332, § 1; April 11.