## 2014 Kansas Statutes

**79-3703a.** Evidence that property was sold for use in state. For the purpose of the proper administration of this act and to prevent evasion of the tax, evidence that tangible personal property was sold by any person for delivery in this state shall be prima facie evidence that such tangible personal property was sold for use in this state.

**History:** L. 1945, ch. 370, § 3; June 30.