

**79-3666. Streamlined sales and use tax agreement conformity act; state sales tax rate changes, effect; notice; sellers relieved from liability to collect in certain circumstances, exceptions.** State sales tax rate changes must take effect on the first day of a calendar quarter. The secretary shall make a reasonable effort to provide sellers with as much advance notice as practicable of any rate changes, legislative change in the tax base and amendments to sales and use tax rules and regulations. Failure of a seller to receive such notice or failure of the secretary to provide such notice to a seller or limit the effective date of a rate change shall not relieve the seller of its obligation to collect sales or use tax or otherwise comply with any such legislative, rule or regulatory changes. Whenever there is less than 30 days between the effective date of any amendments to K.S.A. 79-3603 and 79-3703, which make a change in the retailers' sales tax or compensating use tax rate and the date such rate change takes effect as provided by this section, the seller shall be relieved from liability for failing to collect tax at the changed rate if:

- (a) The seller collected tax at the immediately preceding rate during such time period; and
- (b) the seller's failure to collect at the changed rate does not extend beyond 30 days after such effective date.

When the seller fraudulently failed to collect at the new sales tax rate or solicits purchasers based on the immediately preceding effective rate, such relief from liability does not apply to such seller.

**History:** L. 2003, ch. 147, § 12; L. 2010, ch. 123, § 15; Apr. 29.