NOTICE

TO: Kansas Registered Retailers and Consumers

FROM: Tax Policy Group

SUBJECT: Sales Tax Notices

DATE: June 21, 1991

The Kansas Department of Revenue in accordance with Kansas Administrative Regulation 92-19-59 will publish the following notices in the Kansas Register Vol. 10 no. 28. Dated July 11, 1991. Taxpayers are encouraged to review the following list to determine if any of the notices are applicable to their retail business activity.

(1) RETAIL SALES OF HERBICIDES. This notice addresses the application of retailers' sales tax to sales of herbicides.
(2) RETAIL SALES INVOLVING THE FEDERAL EXCISE TAX. This notice addresses the application of retailers' sales tax on sales that are also subject to federal excise taxes.
(3) SALES OF ALL TERRAIN VEHICLES AND DIRT BIKES MADE BY RETAILERS. This notice addresses the application of retailers' sales tax on sales of off road vehicles.
(4) SERVICES RENDERED TO REMOVE HAZARDOUS WASTE, ASBESTOS AND PCB. This notice addresses the application of retailers' sales tax on services rendered in removing hazardous wastes from buildings and facilities.

To order a copy of a particular notice, you may complete the order form below. If you have any questions regarding these notices, please write the Tax Policy Group, Kansas Department of Revenue, Topeka, Kansas 66625-0001, or call (913) 296-5476.

Please indicate the number of copies of the notice(s) being requested and mail this order form to the Tax Policy Group, Division of Taxation, Kansas Department of Revenue, Topeka, Kansas 66625-0001

_____ RETAIL SALES OF HERBICIDES
_____ RETAIL SALES INVOLVING THE FEDERAL EXCISE TAX
_____ SALES OF ALL TERRAIN VEHICLES AND DIRT BIKES MADE BY RETAILERS
_____ SERVICES RENDERED TO REMOVE HAZARDOUS WASTE, ASBESTOS AND PCB

Name/Address___________________________________________________________________________________________