



Sales & Use Tax Jurisdiction Code Booklet

**The combined sales tax rates listed in this booklet
are effective July 1, 2011.**

This publication is useful for those sales and use tax filers reporting Kansas tax for more than one local taxing jurisdiction. The Kansas retailers' sales tax or Kansas use tax rate is a combination of the state rate of 6.3% plus any local tax percentage levied by a county or a city. Use the jurisdiction letter codes from this book to collect tax and file your sales and use tax returns. See examples inside.

By law, businesses are now required to submit their Sales and Compensating Use Tax returns electronically. This law was effective July 1, 2010. Kansas offers several electronic file and pay solutions – visit our web site for the most up-to-date electronic filing information.



GENERAL INFORMATION

Effective July 1, 2003, the rate of state and local sales or use tax applied to a retail sale of goods and taxable services is determined by a series of “sourcing rules.” A complete discussion of these rules is found in our Notice 03-04, Destination-Based Sourcing Rules, available from our web site. As a general rule, the rate of tax is determined by where the customer takes possession/delivery of the property or taxable service provided as outlined below.

The “location of the sale” is defined as follows.

For Retailers located within Kansas:

- for non-delivery sales, collect the rate of tax in effect at your place of business.
- for all other sales, collect the rate of tax in effect where your customer takes delivery – this is normally the rate of tax in effect at the customer’s shipping address.

EXAMPLE #1: On July 1, 2011 a customer enters Joe’s Hardware in Any City, Kansas, makes a purchase and takes possession of the item upon leaving the store. The combined rate of sales tax due is the rate in effect at Any City, Kansas (where the customer took delivery) is 7.8%.

EXAMPLE #2: On July 1, 2011 a customer enters Joe’s Hardware in Any City, Kansas, purchases an item and arranges for the item to be shipped to him in Samletown, Kansas. The combined rate of sales tax due is the rate in effect at Samletown, Kansas (where the customer took delivery) is 7.8%.

For Retailers located outside of Kansas:

- for all sales, collect the rate of tax in effect where your customer takes delivery – this is normally the rate of tax in effect at the customer’s shipping address.

EXAMPLE: On July 1, 2011, a Kansas resident buys a desk from a Nebraska retailer. The desk is delivered to his home in Samletown, Kansas for \$1,000, including delivery charge. The Nebraska retailer will collect the Kansas retailers compensating use tax on this sale at a rate equal to the state and local sales tax rate in effect in Samletown of 8.2%. $\$1,000 \times .082 = \82.00 .

HOW TO USE THIS BOOKLET

This publication provides an alphabetical listing for every *incorporated* city in Kansas, the 105 Kansas counties and, currently, three special taxing districts. For each taxing jurisdiction there is also provided a five-

digit jurisdiction code and the combined (state, city and/or county) sales tax rate along with the effective date of that rate.

For example, Abbyville’s (page 5) five-digit jurisdiction code is “ABBRN”, the combined rate is 7.3% and that rate has been effect since July 1, 2010.

There are currently 792 different sales tax jurisdictions in Kansas. To help reduce the number of codes and sales tax rates that retailers need to track, this publication contains two columns of jurisdiction codes. The column entitled *CODE FOR DELIVERY SALES* consists of 301 different codes and assigns the county jurisdiction code and sales tax rate for every city within that county that **does not** impose a city sales tax.

For example, the city of Admire (page 5) has not imposed a city sales tax. The Admire code in the *CODE FOR DELIVERY SALES* column is the Lyon County code – LYOCO, and the rate is the Lyon County rate – 7.8%. The *CODE FOR DELIVERY SALES* column may be used by retailers who are delivering goods or taxable services to more than one jurisdiction. The result is that the number of taxing jurisdictions is reduced by more than half.

The column entitled *CODE FOR SALES AT BUSINESS LOCATION* should be used by retailers who collect only one sales tax rate. For example, a retailer in Admire who does not ship or deliver to other locations should use the “ADMLY” jurisdiction code and the 7.8% sales tax rate.

The use of the above described methods will not result in lost sales or compensating tax monies to cities that do not impose a city sales/compensating tax. If you have additional questions, contact our office for assistance. Office hours are 8:00 a.m. to 4:45 p.m.

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