



Kansas Legislative Research Department

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PROPOSED REVOCATIONS, JCARR MEETING OF JUNE 10, 2025

Department of Revenue	
Reference	Title
Article 20 – Compensating Tax	
KAR 92-20-1	Purposes.
KAR 92-20-2a	Transactions on which tax applies.
KAR 92-20-5	Payment of tax.
KAR 92-20-6	Filing of returns.
KAR 92-20-8	Delivery.
KAR 92-20-9	Application for certificates.
KAR 92-20-12	Sales tax exemptions also apply to compensating tax.
KAR 92-20-14	Purchases other than at retail; property used in processing.
State Board of Pharmacy	
Reference	Title
Article 20 – Controlled Substances	
KAR 68-20-32	8-bromo-6-(2-fluorophenyl)-1-methyl-4 <i>H</i> -benzo[<i>f</i>][1,2,4]triazolo[4,3- <i>a</i>][1,4]diazepine included in schedule I.
KAR 68-20-33	6-(2-chlorophenyl)-1-methyl-8-nitro-4 <i>H</i> -benzo[<i>f</i>][1,2,4]triazolo[4,3- <i>a</i>][1,4]diazepine included in schedule I.

Kansas Administrative Regulations

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Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-1. Purposes. The Kansas compensating (use) tax act, as amended, supplements the Kansas retailers' sales tax act by imposing a like tax for the privilege of using, storing, or consuming within this state tangible personal property purchased at retail or for the privilege of utilizing taxable services within this state and in respect to which neither sales tax nor use tax of four percent or more has been imposed on property or taxable services by this state or any other state. (Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3702, 79-3703 as amended by L. 1986, Ch. 386, Sec. 3, 79-3704; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987.)

***** *Authenticated Kansas Administrative Regulation* *****

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Article 20.—Compensating Tax

92-20-2a. Transactions on which tax applies. Each person storing, using, or otherwise consuming personal property in this state is liable for the compensating tax regardless of whether the property was purchased or leased within or without this state. Unless the storage, use, or consumption of the property is exempt from compensating tax by K.S.A. 79-3704 and amendments thereto, each person shall be liable until the tax is paid to the state or collected by a retailer registered under the sales or compensating act. (Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3703 as amended by L. 1986, Ch. 386, Sec. 3; effective May 1, 1987.)

***** *Authenticated Kansas Administrative Regulation* *****

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Article 20.—Compensating Tax

92-20-5. Payment of tax. Each registered retailer as defined by this act shall collect from the consumer or user at the time of sale of tangible personal property or at the time of the furnishing of taxable services the full amount of the tax imposed by this act. The tax shall be a debt from the purchaser to the retailer and shall be added to the original purchase price. The tax is recoverable at law in the same manner as other debts. It is not to be absorbed by the registered retailer as part of the purchase price.

If the registered retailer fails to collect from the consumer or user the full amount of the tax, then the person using, consuming or storing taxable personal property in this state or utilizing taxable services furnished within this state shall file a return and pay the tax as required by K.S.A. 79-3706 and amendments thereto. The filing of a return by a user or consumer shall not relieve the registered retailer from the obligation of collecting the tax.

If the purchase is made from a nonregistered retailer, then the person using, consuming or storing taxable personal property or utilizing taxable services furnished in this state shall file a return and pay the tax as required by K.S.A. 79-3706 and amendments thereto. (Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3702, 79-3703 as amended by L. 1986, Ch. 386, Sec. 3, 79-3704, 79-3705, 79-3706; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987.)

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Article 20.—Compensating Tax

92-20-6. Filing of returns. Each registered retailer shall, on or before the 25th day of each month, file a return with the director on forms furnished by the director. The return shall cover the sale of tangible personal property or the providing of taxable services subject to the Kansas compensating (use) tax sold for use, storage, or consumption or provided within this state during the preceding reporting period in which the sales or use occurred as prescribed in K.S.A. 79-3607 and amendments thereto.

The registered retailer or user shall remit, with the return, four percent of the total amount charged on all sales of tangible personal property or furnishing of taxable services to the purchaser, including transportation and other incidental charges. If transportation charges cannot be included or collected by the retailer, the purchaser shall pay the tax directly to the state.

Each individual or person who purchases tangible personal property or receives services furnished subject to the tax imposed by K.S.A. 79-3703 and amendments, for which the tax is not collected by the seller, shall file a return with the director as prescribed in K.S.A. 79-3607 and amendments thereto. The return shall show in detail the total purchase price of tangible personal property used, stored, or consumed by the person or the value of taxable services received within the state during the reporting period subject to the tax, with such other information as the director may deem proper. Each person making an individual return as a purchaser or consumer shall remit four percent of the purchase price, including transportation and other incidental charges with the return.

Each check shall be made payable to the director of taxation, state office building,

Topeka, Kansas. (Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3704, 79-3705, 79-3706; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987.)

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Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-8. Delivery. Delivery is held to have taken place in this state (1) when physical possession of tangible personal property is actually transferred to the buyer within this state or (2) when the tangible personal property is placed in the mails at a point outside this state directed to the buyer within this state or placed on board a carrier at a point outside this state, (or shipped otherwise) and directed to the buyer in this state. (Authorized by K.S.A. 79-3703, 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

***** *Authenticated Kansas Administrative Regulation* *****

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Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-9. Application for certificates. (a) Each retailer doing business in the state of Kansas shall apply for a certificate of registration. Each application shall be on a form prescribed by the director of taxation and shall include the following information:

- (1) The name of the person, firm or corporation to whom the certificate is to be issued;
 - (2) the address of the location of each business;
 - (3) if the applicant is a corporation, the name and address of each officer;
 - (4) if the applicant is a partnership, the name and address of each partner;
 - (5) the name of the owner, if the applicant is an individual owner;
 - (6) the date when the applicant will begin selling tangible personal property subject to the Kansas compensating (use) tax;
 - (7) the name and address of each office, warehouse, or other place of business in Kansas, either owned or leased by the applicant or the applicant's subsidiary;
 - (8) the name and address of each agent, representative, or salesperson of the applicant operating in the state of Kansas, either temporarily or permanently; and
 - (9) the name and address of each out-of-state location from which tangible personal property will be delivered to purchasers in Kansas and from which billing for merchandise will be made.
- (b) Each application shall be completed and mailed to the director of taxation, state

office building, Topeka, Kansas. The director shall issue each registration certificate without cost to the applicant. (Authorized by K.S.A. 79-3707; implementing K.S.A. 79-3702, 79-3703 as amended by L. 1986, Ch. 386, Sec. 3, 79-3704, 79-3705, 79-3706; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987.)

**** *Authenticated Kansas Administrative Regulation* ****

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Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-12. Sales tax exemptions also apply to compensating tax. The compensating tax does not apply in respect to the use, storage, or consumption of any article of tangible personal property or the furnishing of taxable services brought into or used within the state of Kansas if such article of tangible personal property or taxable services would not have been subject to the tax under the provisions of the retailers' sales tax act of this state if purchased or utilized in this state. (Authorized by K.S.A. 79-3704, 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

***** *Authenticated Kansas Administrative Regulation* *****

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Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-14. Purchases other than at retail; property used in processing. The test of a retail purchase is the purpose for which the purchase is made. Purchases for final use, storage, or consumption are retail purchases as distinguished from purchases for resale. The status of the seller is not a controlling factor; purchases at retail may be made from so-called retailers, or from jobbers, wholesalers, manufacturers, compounders, processors or other middlemen, or producers. The important consideration is whether the purchase is made for final use, storage or consumption.

Tangible personal property brought into the state for resale is not subject to the tax.

Tangible personal property stored for the purpose of resale is not subject to the tax.

Tangible personal property stored for subsequent use solely outside the state is not subject to the tax.

Tangible personal property shipped or brought into the state for the purpose of subsequently transporting it outside the state for use thereafter solely outside the state is not subject to the tax. (Authorized by K.S.A. 79-3702, 79-3704, 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

***** *Authenticated Kansas Administrative Regulation* *****

Kansas Administrative Regulations

Agency 68

State Board of Pharmacy

Article 20.—Controlled Substances

68-20-32. 8-bromo-6-(2-fluorophenyl)-1-methyl-4H-benzo[f][1,2,4]triazolo[4,3- α][1,4]diazepine included in schedule I. (a) 8-bromo-6-(2-fluorophenyl)-1-methyl-4H-benzo[f][1,2,4]triazolo[4,3- α][1,4]diazepine (other name: flubromazolam), including its salts, isomers, and salts of isomers, shall be classified as a schedule I controlled substance.

(b) This regulation shall expire on July 1, 2024. (Authorized by and implementing K.S.A. 65-4102; effective, T-68-7-17-23, July 17, 2023; effective Oct. 27, 2023.)

***** *Authenticated Kansas Administrative Regulation* *****

Kansas Administrative Regulations

Agency 68

State Board of Pharmacy

Article 20.—Controlled Substances

68-20-33. 6-(2-chlorophenyl)-1-methyl-8-nitro-4H-benzo[*f*] [1,2,4]triazolo[4,3-*a*] [1,4]diazepine included in schedule I. (a) 6-(2-chlorophenyl)-1-methyl-8-nitro-4H-benzo[*f*] [1,2,4]triazolo[4,3-*a*][1,4]diazepine (other name: clonazolam), including its salts, isomers, and salts of isomers, shall be classified as a schedule I controlled substance.

(b) This regulation shall expire on July 1, 2024. (Authorized by and implementing K.S.A. 65-4102; effective, T-68-10-10-23, Oct. 10, 2023; effective Jan. 12, 2024.)

***** *Authenticated Kansas Administrative Regulation* *****