IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
Number	Article Title	Rule and Regulation Title	Type (new, amended)	Effective Date (history)	Authorizing KSA(s)	Implementing KSA(s)	Briefly describe the public purpose of the rule and regulation.	Is the rule and regulation necessary for the implementation and administration of state law, or could it be revoked?	Does the rule and regulation serve an identifiable public purpose in support of state law?	Is the rule and regulation broader than necessary to meet its public purpose?	Is the rule and regulation federally required for state participation in a federal program or authority?	Is the rule and regulation necessary for federal delegation of enforcement authority to the State?	If the rule and regulation is federally required, the state and federal program names and the federal agency name	Could federal moneys be in jeopardy under current law if the rule and regulation were repealed?	If federal moneys could be in jeopardy, the approximate amount received for the most recent fiscal year	Briefly describe how revocation would affect Kansans.	If the rule and regulation is not in active use, would revocation require a change to the authorizing or implementing statute?	If the rule and regulation is not in active use and revocation would require a change to the authorizing or implementing statute, which change(s)?	Additional information necessary to understanding the necessity of this rule and regulation
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92-1-1	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-2	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-3	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-4	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-5	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-6	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-7	Article 1.-Hearing (not in active use)□	Revoked																	
92-1-8	Article 1.-Hearing (not in active use)□	Revoked																	
92-2-1	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-2	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-3	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-4	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-5	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
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92-2-7	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-8	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-9	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-10	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-11	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-12	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-13	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-14	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-15	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-16	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-17	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-18	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-19	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-20	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-21	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-22	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-23	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-24	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-25	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-26	Article 2.-Inheritance Taxes (not in active use)	Revoked																	

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IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-2-27	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-28	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-29	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-30	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-31	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-32	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-33	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-34	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-35	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-36	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-37	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
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92-2-41	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-42	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-43	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-44	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-45	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-46	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-47	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-48	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-49	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-50	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-51	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-52	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-53	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-54	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-55	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-56	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-57	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-58	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-59	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-60	Article 2.-Inheritance Taxes (not in active use)	Revoked																	

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92-2-61	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-62	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-63	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-64	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-65	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-66	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-67	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-68	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-69	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-70	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-71	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-72	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-73	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-74	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-75	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-76	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-77	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-78	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-79	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-80	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-81	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-82	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-83	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-2-84	Article 2.-Inheritance Taxes (not in active use)	Revoked																	
92-3-1	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-2	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-3	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-4	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Export fuels; exemption claims	Amended	May 1, 1986	79-3419	79-3408, as amended by L. 1985, Ch. 328, Sec. 1	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation for claiming tax exemption	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would lead to less clarity about how to claim and document exempt distributor sales for export and detract from the effective enforcement of the Kansas Motor Fuel Tax Law.	In active use	N/A	
92-3-5	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	

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92-3-6	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Marking of vehicles transporting liquid fuels	Amended	May 1, 1986	55-512	55-512	Supplements existing statute by clarifying rules needed for effective enforcement - details required vehicle markings	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would impede identification of vehicles used in transporting liquid fuel and detract from the effective enforcement of the Kansas Motor Fuel Tax Law.	In active use	N/A	
92-3-7	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-8	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-9	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-9a	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Delivery to one other than original consignee	New	May 1, 1986	79-3419	79-3416	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would lead to less clarity about how to document delivery of liquid fuels or motor fuels to someone other than the original consignee and detract from the effective enforcement of the Kansas Motor Fuel Tax Law.	In active use	N/A	
92-3-10	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-11	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-12	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-12a	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-13	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-14	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-15	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-16	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Books and records; preservation	Amended	May 1, 1982	79-3430	79-3420	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation and recordkeeping procedures	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would result in less clear recordkeeping to verify refund claims and would detract from the effective enforcement of the Kansas Motor Fuel Tax Law.	In active use	N/A	
92-3-17	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-17a	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	License applications; bond requirements	New	May 1, 1986	79-3419	79-3403, 79-3405	Supplements existing statute by clarifying rules needed for effective enforcement - details license and bonding requirements	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity surrounding bonding requirements set by the Director.	In active use	N/A	
92-3-19	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Revoked																	
92-3-20	Article 3.-Motor Fuel Tax and Transportation of Liquid Fuel	Refunds, books and records	Amended	May 1, 1987	79-3419	79-3458	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would result in less clear recordkeeping to verify refund claims and would detract from the effective enforcement of the Kansas Motor Fuel Tax Law.	In active use	N/A	
92-4-1	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-2	Article 4.-Income Tax (not in active use)	Revoked																	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-4-3	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-4	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-5	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-6	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-7	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-8	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-9	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-10	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-11	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-12	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-15	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-26	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-27	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-28	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-30	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-31	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-32	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-33	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-35	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-37	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-39	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-40	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-41	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-42	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-43	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-44	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-45	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-46	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-47	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-48	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-50	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-51	Article 4.-Income Tax (not in active use)	Revoked																	
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92-4-64	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-65	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-66	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-67	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-68	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-69	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-70	Article 4.-Income Tax (not in active use)	Revoked																	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
Number	Article Title	Rule and Regulation Title	Type (new, amended)	Effective Date (history)	Authorizing KSA(s)	Implementing KSA(s)	Briefly describe the public purpose of the rule and regulation.	Is the rule and regulation necessary for the implementation and administration of state law, or could it be revoked?	Does the rule and regulation serve an identifiable public purpose in support of state law?	Is the rule and regulation broader than necessary to meet its public purpose?	Is the rule and regulation federally required for state participation in a federal program or authority?	Is the rule and regulation necessary for federal delegation of enforcement authority to the State?	If the rule and regulation is federally required, the state and federal program names and the federal agency name	Could federal moneys be in jeopardy under current law if the rule and regulation were repealed?	If federal moneys could be in jeopardy, the approximate amount received for the most recent fiscal year	Briefly describe how revocation would affect Kansans.	If the rule and regulation is not in active use, would revocation require a change to the authorizing or implementing statute?	If the rule and regulation is not in active use and revocation would require a change to the authorizing or implementing statute, which change(s)?	Additional information necessary to understanding the necessity of this rule and regulation
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92-4-71	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-72	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-73	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-74	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-75	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-76	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-77	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-78	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-79	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-80	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-81	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-82	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-83	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-84	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-85	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-86	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-87	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-88	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-89	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-90	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-91	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-92	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-93	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-94	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-95	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-96	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-97	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-98	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-99	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-100	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-101	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-102	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-103	Article 4.-Income Tax (not in active use)	Revoked																	
92-4-104	Article 4.-Income Tax (not in active use)	Revoked																	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-4-105	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-106	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-107	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-108	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-109	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-110	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-111	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-112	Article 4.-Income Tax (not in active use)□	Revoked																	
92-4-113	Article 4.-Income Tax (not in active use)□	Revoked																	
92-5-1	Article 5.-Cigarette Tax	Distinguished: wholesaler-retailer licenses	Amended	Jan. 1, 1968	1967 Supp. 79-3326		Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-2	Article 5.-Cigarette Tax	Vending machines: owner display; record	Amended	Jan. 1, 1968	1967 Supp. 79-3303 and 79-3326		Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-3	Article 5.-Cigarette Tax	Manufacturer's salespersons	Amended	May 1, 1985	79-3326	79-3304, 79-3313	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-4	Article 5.-Cigarette Tax	Revoked																	
92-5-5	Article 5.-Cigarette Tax	Interstate shipment, exemptions; transporting unstamped cigarettes	Amended	March 22, 2002	79-3326	79-3311, as amended by L. 2001, Ch. 5, sec, 450 and K.S.A. 2000 Supp. 79-3316	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-6	Article 5.-Cigarette Tax	Wholesaler; receiving stamped cigarettes	Amended	March 22, 2002	79-3326	79-3311, as amended by L. 2001, Ch. 5, sec. 450 and K.S.A. 2000 Supp. 79-3316	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-7	Article 5.-Cigarette Tax	Wholesaler; separate locations, bond	Amended	March 22, 2002	79-3326	79-3304	Outlines necessary industry practice and bonding requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-8	Article 5.-Cigarette Tax	Wholesaler; trucker, salesperson	Amended	March 22, 2002	79-3326	2000 Supp. 79-3316	Outlines necessary industry practice and bonding requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-9	Article 5.-Cigarette Tax	Redemption of unused stamps	Amended	July 26, 2024	79-3326	79-3312	Outlines procedure for stamp refunds provided by K.S.A. 79-3312	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would create uncertainty about the requirements for wholesalers to request stamp refunds.	In active use	N/A	
92-5-10	Article 5.-Cigarette Tax	Cigarettes unfit for sale	Amended	July 26, 2024	79-3326	79-3312	Outlines procedure for stamp refunds provided by K.S.A. 79-3312	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would create uncertainty about the requirements for wholesalers to request stamp refunds.	In active use	N/A	
92-5-11	Article 5.-Cigarette Tax	Revoked																	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-5-12	Article 5.-Cigarette Tax	Bond; cancellations	Amended	March 22, 2002	79-3326	79-3304, 79-3309, 79-3311, as amended by L. 2001, Ch. 5, sec. 450	Provides a necessary supplement to administer statutory bonding requirement for wholesale dealers	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-5-13	Article 5.-Cigarette Tax	Credits	Amended	March 22, 2002	79-3326	79-3311, as amended by L. 2001, Ch. 5, sec. 450	Outlines procedure for stamp purchase on credit as provided by K.S.A. 79-3311	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would create uncertainty about the requirements for wholesalers to purchase stamps on credit.	In active use	N/A	
92-5-14	Article 5.-Cigarette Tax	Vending machines; cigarette sales only	New	May 1, 1979	79-3303, 79-3326		Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-6-1	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-2	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-3	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-4	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-5	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-6	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-7	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-8	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-9	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-10	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-11	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-12	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-13	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-14	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-15	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-16	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-6-17	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	

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92-6-18	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-19	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-20	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-21	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-22	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-23	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-24	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-25	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-26	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-27	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-28	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-29	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-30	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-31	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-32	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-33	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-34	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-35	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-36	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-37	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-38	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-39	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-40	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	

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92-6-41	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-42	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-43	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-44	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-45	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-46	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-47	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-48	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
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92-6-50	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-51	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
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92-6-62	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
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92-6-64	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
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92-6-85	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	
92-6-86	Article 6.-Kansas Retailers' Sales Tax (not in active use)	Revoked																	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-6-87	Article 6.-Kansas Retailers' Sales Tax (not in active use)□	Revoked																	
92-7-1	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-2	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-3	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-4	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-5	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-6	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-7	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-8	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-9	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-10	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-11	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-12	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-13	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-14	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-15	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-16	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-17	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-18	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-19	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-20	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-21	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-7-22	Article 7.-Compensating Tax (not in active use)□	Revoked																	

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92-7-23	Article 7.-Compensating Tax (not in active use)□	Revoked																	
92-8-1	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-2	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-3	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-4	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-5	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-6	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-7	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-8	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-9	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-9a	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-10	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-11	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-12	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-13	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-14	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-15	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-16	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-17	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-18	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-19	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	
92-8-20	Article 8.-Cereal Malt Beverage Tax (not in active use)□	Revoked																	

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92-9-1	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Bidders; notice; form of bids	Amended	March 29, 2002	70a-103	2001 Supp. 70a-102, K.S.A. 70a-103	Outlines bidding process for removal rights in state-owned navigable streambeds	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of K.S.A. 70a-101 et seq.	In active use	N/A	
92-9-2	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Cash bonus, rental	New	Jan. 1, 1966	71-102, 71-103		Outlines necessary rules and requirements for effective implementation of K.S.A. 70a-101 et seq., as required by K.S.A. 70a-103	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of K.S.A. 70a-101 et seq.	In active use	N/A	
92-9-3	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Survey; expense of	Amended	March 29, 2002	70a-103	70a-106	Outlines necessary rules and requirements for effective implementation of K.S.A. 70a-101 et seq., as required by K.S.A. 70a-103	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of K.S.A. 70a-101 et seq.	In active use	N/A	
92-9-4	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Wells; operation and management	Amended	March 29, 2002	70a-103	2001 Supp. 70a-102, K.S.A. 70a-103	Outlines necessary rules and requirements for effective implementation of K.S.A. 70a-101 et seq., as required by K.S.A. 70a-103	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of K.S.A. 70a-101 et seq.	In active use	N/A	
92-9-5	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Location of operations	Amended	March 29, 2002	70a-103	2001 Supp. 70a-102, K.S.A. 70a-103	Outlines necessary rules and requirements for effective implementation of K.S.A. 70a-101 et seq., as required by K.S.A. 70a-103	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of K.S.A. 70a-101 et seq.	In active use	N/A	
92-9-6	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Revoked																	
92-9-6a	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Returns; rates and restrictions	New	July 3, 1989	70a-102, 70a-103	70a-102, 70a-103	Outlines necessary rules and requirements for effective implementation of K.S.A. 70a-101 et seq., in addition to rules for remitting tax and filing returns, as required by K.S.A. 70a-103	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of K.S.A. 70a-101 et seq.	In active use	N/A	
92-9-7	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Revoked																	
92-9-8	Article 9.-Minerals and Natural Products Leases on Navigable Streambeds	Revoked																	
92-10-1	Article 10.-Special Fuel Tax (not in active use)	Revoked																	
92-10-2	Article 10.-Special Fuel Tax (not in active use)	Revoked																	
92-11-1	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-2	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-3	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-4	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-5	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-6	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-7	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-8	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-9	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-10	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-11	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-12	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-13	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-14	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-15	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-16	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-17	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-18	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-19	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-20	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-21	Article 11.-Withholding and Estimated Tax	Revoked																	

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92-11-22	Article 11.-Withholding and Estimated Tax	Credit	New	Jan. 1, 1966	79-3236, K.S.A. 1965 Supp. 79-3294		Supplements existing statute by clarifying details necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Withholding and Declaration of Estimated Tax Act.	In active use	N/A	
92-11-23	Article 11.-Withholding and Estimated Tax	Revoked																	
92-11-24	Article 11.-Withholding and Estimated Tax	Short taxable years	New	May 1, 1982	79-3236	1981 Supp. 79-32,103	Supplements existing statute by clarifying details necessary for effective administration, as required by K.S.A. 79-32,102 and 32,103	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Withholding and Declaration of Estimated Tax Act.	In active use	N/A	
92-12-1	Article 12.-Income Tax	Revoked																	
92-12-2	Article 12.-Income Tax	Revoked																	
92-12-3	Article 12.-Income Tax	Revoked																	
92-12-4	Article 12.-Income Tax	Revoked																	
92-12-4a	Article 12.-Income Tax	Resident individual	New	March 24, 2006	2005 Supp. 75-5155 and K.S.A. 79-3236	79-32,109	Identifies factors that may be considered in determining whether an individual is a Kansas resident	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-5	Article 12.-Income Tax	Revoked																	
92-12-6	Article 12.-Income Tax	Resident status of certain individuals	New	Jan. 1, 1968	79-3236, K.S.A. 1967 Supp. 79-32,109		Identifies factors that may be considered in determining whether an individual is a Kansas resident	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-7	Article 12.-Income Tax	Revoked																	
92-12-8	Article 12.-Income Tax	Corporation	Amended	Jan. 1, 1972	79-3236, K.S.A. 1971 Supp. 79-32,110		Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-9	Article 12.-Income Tax	Revoked																	
92-12-10	Article 12.-Income Tax	Revoked																	
92-12-11	Article 12.-Income Tax	Credits for income taxes paid to other states	Amended	May 10, 2002	79-3236	2000 Supp. 79-32,111	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-12	Article 12.-Income Tax	Revoked																	
92-12-13	Article 12.-Income Tax	Revoked																	
92-12-14	Article 12.-Income Tax	Persons and organizations exempt from Kansas income tax	Amended	May 1, 1982	79-3236	1981 Supp. 79-32,113	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-15	Article 12.-Income Tax	Revoked																	
92-12-16	Article 12.-Income Tax	Change of accounting period	Amended	May 1, 1982	79-3236	79-32,114	Supplements existing statute by clarifying rules necessary for effective administration - outlines procedure for short period return as directed by K.S.A. 79-32,114	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-17	Article 12.-Income Tax	Revoked																	
92-12-18	Article 12.-Income Tax	Revoked																	
92-12-19	Article 12.-Income Tax	Limitation of tax-spreadback rule	Amended	May 1, 1982	79-3236	79-32,114	Supplements existing statute by clarifying rules necessary for effective administration of K.S.A. 79-32,114(d)(ii)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-20	Article 12.-Income Tax	Change from accrual to installment method of accounting	New	Jan. 1, 1968	79-3236, K.S.A. 1967 Supp. 79-32,114		Supplements existing statute by clarifying rules necessary for effective administration of K.S.A. 79-32,114(d)(iii)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

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92-12-21	Article 12.-Income Tax	Revoked																	
92-12-22	Article 12.-Income Tax	Revoked																	
92-12-23	Article 12.-Income Tax	Revoked																	
92-12-24	Article 12.-Income Tax	Revoked																	
92-12-25	Article 12.-Income Tax	Revoked																	
92-12-26	Article 12.-Income Tax	Revoked																	
92-12-27	Article 12.-Income Tax	Kansas deduction of an individual	Amended	May 1, 1982	79-3236	1981 Supp. 79-32,118, 79-32,119, 79-32,120	Explains individual election for itemized deduction	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - regulation duplicates existing statute (K.S.A. 79-32,118)	No	N/A	
92-12-28	Article 12.-Income Tax	Revoked																	
92-12-29	Article 12.-Income Tax	Revoked																	
92-12-30	Article 12.-Income Tax	Revoked																	
92-12-31	Article 12.-Income Tax	Revoked																	
92-12-32	Article 12.-Income Tax	Revoked																	
92-12-33	Article 12.-Income Tax	Revoked																	
92-12-34	Article 12.-Income Tax	Revoked																	
92-12-35	Article 12.-Income Tax	Revoked																	
92-12-36	Article 12.-Income Tax	Revoked																	
92-12-37	Article 12.-Income Tax	Revoked																	
92-12-38	Article 12.-Income Tax	Revoked																	
92-12-39	Article 12.-Income Tax	Revoked																	
92-12-40	Article 12.-Income Tax	Revoked																	
92-12-41	Article 12.-Income Tax	Revoked																	
92-12-42	Article 12.-Income Tax	Revoked																	
92-12-43	Article 12.-Income Tax	Revoked																	
92-12-44	Article 12.-Income Tax	Revoked																	
92-12-45	Article 12.-Income Tax	Revoked																	
92-12-46	Article 12.-Income Tax	Revoked																	
92-12-47	Article 12.-Income Tax	Distribution withholding	Amended	May 10, 2002	79-3236	79-32,137	Outlines rules for fiduciary deduction report required by K.S.A. 79-32,137	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-48	Article 12.-Income Tax	Revoked																	
92-12-49	Article 12.-Income Tax	Revoked																	
92-12-50	Article 12.-Income Tax	Revoked																	
92-12-51	Article 12.-Income Tax	Revoked																	
92-12-52	Article 12.-Income Tax	Consolidated returns	Amended	May 1, 1987	79-3236	79-32,142	Supplements existing statute by clarifying rules necessary for effective administration - outlines conditions under which affiliated groups may file consolidated returns, as directed by K.S.A. 79-32,142	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-53	Article 12.-Income Tax	Methods of determining income allocable to Kansas business	Amended	May 1, 1982	79-3236	79-3289, K.S.A. 1981 Supp. 79-3272, 79-3288	Supplements existing statute by clarifying legal framework for allocating and apportioning income by different methods	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-54	Article 12.-Income Tax	Revoked																	
92-12-55	Article 12.-Income Tax	Returns; who shall file	Amended	May 1, 1982	79-3236	1981 Supp. 79-3220	Supplements existing statute by clarifying rules necessary for effective administration - making and filing of returns	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-56	Article 12.-Income Tax	Revoked																	
92-12-57	Article 12.-Income Tax	Records and income tax forms	Amended	May 1, 1982	79-3236	1981 Supp. 79-3223	Supplements existing statute by clarifying rules necessary for effective administration - recordkeeping; making and filing of returns	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
Number	Article Title	Rule and Regulation Title	Type (new, amended)	Effective Date (history)	Authorizing KSA(s)	Implementing KSA(s)	Briefly describe the public purpose of the rule and regulation.	Is the rule and regulation necessary for the implementation and administration of state law, or could it be revoked?	Does the rule and regulation serve an identifiable public purpose in support of state law?	Is the rule and regulation broader than necessary to meet its public purpose?	Is the rule and regulation federally required for state participation in a federal program or authority?	Is the rule and regulation necessary for federal delegation of enforcement authority to the State?	If the rule and regulation is federally required, the state and federal program names and the federal agency name	Could federal moneys be in jeopardy under current law if the rule and regulation were repealed?	If federal moneys could be in jeopardy, the approximate amount received for the most recent fiscal year	Briefly describe how revocation would affect Kansans.	If the rule and regulation is not in active use, would revocation require a change to the authorizing or implementing statute?	If the rule and regulation is not in active use and revocation would require a change to the authorizing or implementing statute, which change(s)?	Additional information necessary to understanding the necessity of this rule and regulation
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92-12-58	Article 12.-Income Tax	Payment of tax; receipt; insufficient fund checks	Amended	May 10, 2002	79-3236	79-3225	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-59	Article 12.-Income Tax	Revoked																	
92-12-60	Article 12.-Income Tax	Revoked																	
92-12-61	Article 12.-Income Tax	Revoked																	
92-12-62	Article 12.-Income Tax	Revoked																	
92-12-63	Article 12.-Income Tax	Revoked																	
92-12-64	Article 12.-Income Tax	Claims for refund by taxpayers	Amended	May 1, 1982	79-3236	1981 Supp. 79-3230	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-65	Article 12.-Income Tax	Powers of the director of taxation	Amended	May 1, 1982	79-3236	1981 Supp. 79-3233	Supplements existing statute by clarifying legal authorities	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-66	Article 12.-Income Tax	Revoked																	
92-12-66a	Article 12.-Income Tax	Abatement of final tax liabilities	Amended	Oct. 28, 2011	79-3236	2010 Supp. 79-3233, 79-3233a, and 79-3233b, as amended by 2011 SB 212, sec. 1	Supplements existing statute by clarifying legal authorities	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-67	Article 12.-Income Tax	Extension of time for filing returns	Amended	May 10, 2002	79-3236	79-3221	Supplements existing statute with extension rules prescribed by K.S.A. 79-3221(c)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-68	Article 12.-Income Tax	Revoked																	
92-12-69	Article 12.-Income Tax	Revoked																	
92-12-70	Article 12.-Income Tax	Revoked																	
92-12-71	Article 12.-Income Tax	Business and nonbusiness income defined	New	May 1, 1979	79-3236, 79-3271, 79-4301		Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-72	Article 12.-Income Tax	Two or more businesses of a single taxpayer	New	May 1, 1979	79-3236, 79-3271, 79-4301		Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-73	Article 12.-Income Tax	Business and nonbusiness income: application of definitions	New	May 1, 1979	79-3236, 79-3271, 79-4301		Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-74	Article 12.-Income Tax	Proration of deductions	New	May 1, 1979	79-3236, 79-3289, 79-32,141		Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-75	Article 12.-Income Tax	Definitions	New	May 1, 1979	79-3236, 79-3271, 79-3272, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-76	Article 12.-Income Tax	Apportionment	New	May 1, 1979	79-3236, 79-3272, 79-3279, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

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92-12-77	Article 12.-Income Tax	Combined income method of reporting	New	May 1, 1979	79-3236, 79-3288, 79-32,141		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-78	Article 12.-Income Tax	Allocation	New	May 1, 1979	79-3236, 79-3272, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-79	Article 12.-Income Tax	Consistency and uniformity in reporting	New	May 1, 1979	79-3236, 79-3289, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-80	Article 12.-Income Tax	Taxable in another state; in general	New	May 1, 1979	79-3236, 79-3273, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-81	Article 12.-Income Tax	Taxable in another state; when a corporation is subject to" a tax under K"	New	May 1, 1979	79-3236, 79-3273, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-82	Article 12.-Income Tax	Taxable in another state; when a state has jurisdiction to subject a taxpayer to a net income tax	New	May 1, 1979	79-3236, 79-3273, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-83	Article 12.-Income Tax	Apportionment formula	New	May 1, 1979	79-3236, 79-3279, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-84	Article 12.-Income Tax	Property factor; in general	New	May 1, 1979	79-3236, 79-3280, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-85	Article 12.-Income Tax	Property factor; property used for the production of business income	New	May 1, 1979	79-3236, 79-3280, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-86	Article 12.-Income Tax	Property factor; consistency in reporting	New	May 1, 1979	79-3236, 79-3289, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-87	Article 12.-Income Tax	Property factor; numerator	New	May 1, 1979	79-3236, 79-3280, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

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92-12-88	Article 12.-Income Tax	Property factor; valuation of owned property	New	May 1, 1979	79-3236, 79-3281, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-89	Article 12.-Income Tax	Property factor; valuation of rented property	New	May 1, 1979	79-3236, 79-3281, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-90	Article 12.-Income Tax	Property factor; averaging property values	New	May 1, 1979	79-3236, 79-3282, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-91	Article 12.-Income Tax	Payroll factor; in general	Amended	May 1, 1986	79-3236	79-3283, 79-3289, 79-4301	Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-92	Article 12.-Income Tax	Payroll factor; denominator	New	May 1, 1979	79-3236, 79-3283, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-93	Article 12.-Income Tax	Payroll factor; numerator	New	May 1, 1979	79-3236, 79-3283, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-94	Article 12.-Income Tax	Payroll factor; compensation paid in this state	New	May 1, 1979	79-3236, 79-3284, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-95	Article 12.-Income Tax	Sales factor; in general	New	May 1, 1979	79-3236, 79-3285, 79-3288, 79-3289, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-96	Article 12.-Income Tax	Sales factor; denominator	New	May 1, 1979	79-3236, 79-3285, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-97	Article 12.-Income Tax	Sales factor; numerator	New	May 1, 1979	79-3236, 79-3285, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-98	Article 12.-Income Tax	Sales factor; sales of tangible personal property in this state	New	May 1, 1979	79-3236, 79-3286, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

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92-12-99	Article 12.-Income Tax	Sales factor; sales of tangible personal property to United States government in this state	New	May 1, 1979	79-3236, 79-3286, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-100	Article 12.-Income Tax	Sales factor; sales other than sales of tangible personal property in this state	New	May 1, 1979	79-3236, 79-3287, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-101	Article 12.-Income Tax	Special rules; in general	New	May 1, 1979	79-3236, 79-3288, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-102	Article 12.-Income Tax	Special rules; property factor	New	May 1, 1979	79-3236, 79-3288, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-103	Article 12.-Income Tax	Special rules; sales factor	New	May 1, 1979	79-3236, 79-3288, 79-4301		Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-104	Article 12.-Income Tax	Revoked																	
92-12-105	Article 12.-Income Tax	Contribution to income; debtor setoff	Amended	May 10, 2002	75-6203	2000 Supp. 75-6202	Defines "contribution to income" as prescribed by K.S.A. 75-6203	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-106	Article 12.-Income Tax	Composite returns for nonresident partners and shareholders	Amended	May 10, 2002	79-3236	79-3220	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-109	Article 12.-Income Tax	Report of income adjusted by internal revenue service	New	May 1, 1982	79-3236	1981 Supp. 79-3230	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-110	Article 12.-Income Tax	Combined income method of reporting; surtax exemption	New	May 1, 1987	79-3236	79-3220	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-111	Article 12.-Income Tax	Special rules; airlines	New	May 1, 1987	79-3236	79-3288	Outlines rules for apportioning income of airlines operating in Kansas	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-112	Article 12.-Income Tax	Sales factor numerator; assignment of sales of a corporation which is a member of a unitary group of corporations	New	June 1, 1992	79-3236	79-3285, 79-3286	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-113	Article 12.-Income Tax	Revoked																	
92-12-114	Article 12.-Income Tax	Determining transportation income within a unitary group	New	June 20, 2008	2007 Supp. 75-5155	79-32,141	Supplements existing statute - part of accepted scheme outlining uniform rules and methods for allocating and apportioning business income from multiple states	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

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92-12-120	Article 12.-Income Tax	Definition of qualified taxpayer	New	March 24, 2006	2004 Supp. 75-5155	2004 Supp. 79-32,211	Supplements existing statute by clarifying rules and definitions	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - regulation is inconsistent with existing statute	No	N/A	
92-12-121	Article 12.-Income Tax	Incurred qualified expenditures	New	March 24, 2006	2005 Supp. 75-5155	2005 Supp. 79-32,211	Supplements existing statute by clarifying rules and definitions necessary for effective administration - historic rehabilitation tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-130	Article 12.-Income Tax	Amount of tax credit	New	March 24, 2006	40-2246, as amended by L. 2005, ch. 118, □4	40-2246, as amended by L. 2005, ch. 118, □4	Supplements existing statute by clarifying rules and definitions necessary for effective administration - employer health insurance contribution tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-140	Article 12.-Income Tax	Scope; definitions	Amended	Oct. 13, 2023	2022 Supp. 79-32,261	2022 Supp. 79-32,261	Supplements existing statute by clarifying rules and definitions necessary for effective administration - community and technical college contribution tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-141	Article 12.-Income Tax	Revoked																	
92-12-142	Article 12.-Income Tax	Tax credit application	New	June 20, 2008	2007 Supp. 79-32,261	2007 Supp. 79-32,261	Outlines requirements for tax credit application - community and technical college contribution tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-143	Article 12.-Income Tax	Revoked																	
92-12-144	Article 12.-Income Tax	Revoked																	
92-12-145	Article 12.-Income Tax	Revoked																	
92-12-146	Article 12.-Income Tax	Definitions	Amended	Jan. 5, 2018	2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97	2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97	Supplements existing statute by clarifying rules and definitions necessary for effective administration - low income students scholarship tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-147	Article 12.-Income Tax	Tax credit agreement	New	Dec. 5, 2014	L. 2014, ch. 93, sec. 61 [72-99a07]	L. 2014, ch. 93, sec. 61 [72-99a07]	Outlines requirements for tax credit allocation agreement - low income students scholarship tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-148	Article 12.-Income Tax	Tax credit application	Amended	Jan. 5, 2018	2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97	2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97, and K.S.A. 2016 Supp. 79-32,265	Outlines requirements for tax credit application - low income students scholarship tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-149	Article 12.-Income Tax	Quarterly reports	Amended	Jan. 5, 2018	2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97	2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97, and K.S.A. 2016 Supp. 79-32,265	Outlines requirements for quarterly reports - low income students scholarship tax credit	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-150	Article 12.-Income Tax	Workforce retention incentive income tax credit; "credit" defined, requirements	Effective	March 22, 2024	2023 Supp. 74-32,287	2023 Supp. 74-32,287	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	
92-12-151	Article 12.-Income Tax	Workforce retention incentive income tax credit; multiple credits	New	March 22, 2024	2023 Supp. 74-32,287	2023 Supp. 74-32,287	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Income Tax Act.	In active use	N/A	

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92-12-152	Article 12.-Income Tax	Pregnancy resource act tax credit; contributions	New	April 17, 2026	79-3236	2025 Supp. 79-32,316	Aligns Pregnancy Resource Act Tax Credit contribution rules with rules for comparable credit programs and clarifies the Department of Revenue's position on contributions by donor advised funds	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would remove clear standards for accepting and valuing credit-eligible contributions.	In active use	N/A	
92-12a-1	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-2	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-3	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-4	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-5	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-6	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-7	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-8	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-9	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-10	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-11	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-12	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-13	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-14	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-15	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-16	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-17	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-18	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-19	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-20	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	

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92-12a-21	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-22	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-12a-23	Article 12a.-Solar Tax Incentives (not in active use)	Revoked																	
92-13-1	Article 13.-Interstate Motor Fuel Use Tax	Application: contents	Amended	Jan. 1, 1972	1971 Supp. 79-34,115, 79-34,123		Outlines application for license	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-2	Article 13.-Interstate Motor Fuel Use Tax	Interstate motor fuel user license	Amended	Jan. 1, 1972	1971 Supp. 79-34-115, 79-34-123		Outlines issuance of license	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-3	Article 13.-Interstate Motor Fuel Use Tax	Enforcement	Amended	May 1, 1979	79-3403, 79-3430, 79-3473		Describes authority to revoke license	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - duplicates existing statute (K.S.A. 79-34,121)	No	N/A	
92-13-4	Article 13.-Interstate Motor Fuel Use Tax	Identification cards	Amended	May 1, 1979	79-34,115, 79-34,123		Supplements existing statute and agreement prescribing vehicle identification	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-5	Article 13.-Interstate Motor Fuel Use Tax	Revocation or abandonment of license, authorization or permit	Amended	Jan. 1, 1972	1971 Supp. 79-34,121, 79-34,123		Outlines surrender of license	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-6	Article 13.-Interstate Motor Fuel Use Tax	Credits and refunds on fuel purchased within Kansas	Amended	Jan. 1, 1972	1971 Supp. 79-34,123, 79-34,112		Outlines credit requirements, as prescribed by K.S.A. 79-34,112	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-7	Article 13.-Interstate Motor Fuel Use Tax	Sales invoices and records	Amended	Jan. 1, 1972	1971 Supp. 79-34-113, 79-34,123		Outlines recordkeeping requirements - invoices	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-8	Article 13.-Interstate Motor Fuel Use Tax	Exempt operations	Amended	Jan. 1, 1972	1971 Supp. 79-34,123		Outlines exempt operations	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-9	Article 13.-Interstate Motor Fuel Use Tax	Motor fuel permits and emergency authorization	Amended	Nov. 17, 2006	2005 Supp. 79-34,118, as amended by L. 2006, Ch. 119, § 1, K.S.A. 79-34,119, and K.S.A. 79-34,123	2005 Supp. 79-34,118, as amended by L. 2006, Ch. 119, § 1, K.S.A. 79-34,119, and K.S.A. 79-34,123	Outlines requirements for trip permits as prescribed by K.S.A. 79-34,118	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-10	Article 13.-Interstate Motor Fuel Use Tax	Bond requirements	Amended	May 1, 1988	79-34,123	79-34,116	Supplements existing law/rule by detailing conditions wherein the Department may require payment of a bond	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-13-11	Article 13.-Interstate Motor Fuel Use Tax	Presumption, evidence	Amended	May 1, 1987	79-34,123	79-34,109, 79-34,124	Sets mpg usage presumed in the absence of complete records	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - regulatory standard replaced by International Fuel Tax Agreement rules - see K.S.A. 79-34,165	No	N/A	
92-13-12	Article 13.-Interstate Motor Fuel Use Tax	Record requirements; presumption	New	May 1, 1987	79-34,123	79-34,113	Outlines recordkeeping requirements - trip records	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Interstate Motor Fuel Use Act.	In active use	N/A	
92-14-1	Article 14.-Liquefied Petroleum Fuel Tax	Revoked																	

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92-14-2	Article 14.-Liquefied Petroleum Fuel Tax	Revoked																		
92-14-3	Article 14.-Liquefied Petroleum Fuel Tax	Revoked																		
92-14-4	Article 14.-Liquefied Petroleum Fuel Tax	LP gas withdrawn from a motor vehicle's cargo tank and used to propel the vehicle on public highways	Amended	March 29, 2002	79-34,102	2000 Supp. 79-3491a, as amended by L. 2001, Ch. 5, § 456, K.S.A. 79-3492, 79-3497, 79-3499	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation and recordkeeping procedures	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Liquefied Petroleum Motor Fuel Tax Law.	In active use	N/A		
92-14-5	Article 14.-Liquefied Petroleum Fuel Tax	Records	Amended	March 29, 2002	79-34,102	2000 Supp. 79-3491a, as amended by L. 2001, Ch. 5, § 456, K.S.A. 79-3492, 79-3499	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation and recordkeeping procedures	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Liquefied Petroleum Motor Fuel Tax Law.	In active use	N/A		
92-14-6	Article 14.-Liquefied Petroleum Fuel Tax	Sales of LP gas to special LP-gas permit users; use of special LP-gas permit user decals	Amended	Oct. 17, 2014	79-34,102	2013 Supp. 79-3491a, K.S.A. 79-3492a, K.S.A. 2013 Supp. 79-3492b, K.S.A. 79-3492c, 79-3492d	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Liquefied Petroleum Motor Fuel Tax Law.	In active use	N/A		
92-14-7	Article 14.-Liquefied Petroleum Fuel Tax	Special LP-gas permits	Amended	March 29, 2002	79-34,102	79-3492c	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Liquefied Petroleum Motor Fuel Tax Law.	In active use	N/A		
92-14-8	Article 14.-Liquefied Petroleum Fuel Tax	License applications; bond requirements	Amended	March 29, 2002	79-34,102	79-3496	Supplements existing statute by clarifying rules needed for effective enforcement - details license and bonding requirements	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Liquefied Petroleum Motor Fuel Tax Law.	In active use	N/A		
92-14-9	Article 14.-Liquefied Petroleum Fuel Tax	Revoked																		
92-15-1	Article 15.-Nonresident Contractors	Revoked																		
92-15-2	Article 15.-Nonresident Contractors	Revoked																		
92-15-3	Article 15.-Nonresident Contractors	Change of name, address, or ownership	Amended	March 29, 2002	79-1014	79-1010	Ensures proper identification of nonresident contractors operating in Kansas	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the act in K.S.A. 79-1008 through 1015.	In active use	N/A		
92-15-4	Article 15.-Nonresident Contractors	Registration not assignable	Amended	March 29, 2002	79-1014	79-1010	Ensures proper identification of nonresident contractors operating in Kansas	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the act in K.S.A. 79-1008 through 1015.	In active use	N/A		
92-15-5	Article 15.-Nonresident Contractors	Revoked																		
92-15-6	Article 15.-Nonresident Contractors	Bond; time in effect	Amended	July 27, 2001	79-1014, 79-1010		Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the act in K.S.A. 79-1008 through 1015.	In active use	N/A		
92-15-7	Article 15.-Nonresident Contractors	Revoked																		
92-15-8	Article 15.-Nonresident Contractors	Bond; release	Amended	March 29, 2002	79-1014	79-1010	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the act in K.S.A. 79-1008 through 1015.	In active use	N/A		
92-15-9	Article 15.-Nonresident Contractors	Revoked																		
92-15-10	Article 15.-Nonresident Contractors	Revoked																		
92-15-11	Article 15.-Nonresident Contractors	Revoked																		
92-15-12	Article 15.-Nonresident Contractors	Revoked																		
92-16-1	Article 16.-Intangibles Tax	Revoked																		
92-16-2	Article 16.-Intangibles Tax	Revoked																		
92-16-3	Article 16.-Intangibles Tax	Revoked																		
92-16-4	Article 16.-Intangibles Tax	Revoked																		
92-16-5	Article 16.-Intangibles Tax	Revoked																		
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92-16-7	Article 16.-Intangibles Tax	Revoked																		
92-16-8	Article 16.-Intangibles Tax	Revoked																		

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92-16-9	Article 16.-Intangibles Tax	Revoked																	
92-16-10	Article 16.-Intangibles Tax	Revoked																	
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92-16-18	Article 16.-Intangibles Tax	Revoked																	
92-16-19	Article 16.-Intangibles Tax	Revoked																	
92-16-20	Article 16.-Intangibles Tax	Revoked																	
92-16-21	Article 16.-Intangibles Tax	Revoked																	
92-17-1	Article 17.-Tobacco Products	Terms; distributor, retailer	Amended	March 22, 2002	79-3326	79-3373	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act	In active use	N/A	
92-17-2	Article 17.-Tobacco Products	Imposition of tax	Amended	March 22, 2002	79-3326	79-3371	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-17-3	Article 17.-Tobacco Products	Applications; forms	Amended	March 22, 2002	79-3326	79-3373, 79-3375	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-17-4	Article 17.-Tobacco Products	Distributor's bond	Amended	March 22, 2002	79-3326	79-3374	Outlines bonding requirements as prescribed by K.S.A. 79-3374	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-17-5	Article 17.-Tobacco Products	Bond; cancellations	Amended	March 22, 2002	79-3326	79-3374, 79-3375	Outlines procedures for canceling a bond	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-17-6	Article 17.-Tobacco Products	Refund or credit of tax-exempt tobacco products	Amended	March 22, 2002	79-3326	79-3379	Outlines procedures for tobacco product distributor to claim a refund or credit for product sold to the U.S. or a federal instrumentality	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would create uncertainty about the procedures for a tobacco product distributor to claim a refund or credit for product sold to the U.S. or a federal instrumentality.	In active use	N/A	
92-18-1	Article 18.-Special Fuel Tax (not in active use)	Revoked																	
92-18-2	Article 18.-Special Fuel Tax (not in active use)	Revoked																	
92-18-3	Article 18.-Special Fuel Tax (not in active use)	Revoked																	
92-18-4	Article 18.-Special Fuel Tax (not in active use)	Revoked																	
92-18-5	Article 18.-Special Fuel Tax (not in active use)	Revoked																	
92-18-6	Article 18.-Special Fuel Tax (not in active use)	Revoked																	
92-18-7	Article 18.-Special Fuel Tax (not in active use)	Revoked																	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-19-1	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-1a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-1b	Article 19.-Kansas Retailers' Sales Tax	Collection schedules for state and local sales tax	New	June 26, 1998	1997 Supp. 12-189, K.S.A. 79-3618 and 79-3619	1997 Supp. 12-187 and 12-189, K.S.A. 12-189a, 79-3603, and 79-3619	Outlines sales tax collection methods and procedures for consistent collection of tax	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation promotes clear and consistent tax collection standards.	In active use	N/A	
92-19-2	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-2a	Article 19.-Kansas Retailers' Sales Tax	Registration certificates	New	Aug. 23, 2002	2001 Supp. 79-3618	79-3607, 79-3608, K.S.A. 2001 Supp. 79-3615, and K.S.A. 79-3630	Supplements existing statute by clarifying rules needed for effective enforcement - details requirements for sales tax registration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-3	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-3a	Article 19.-Kansas Retailers' Sales Tax	Credit sales, conditional sales, and other sales and service transactions that allow deferred payment	New	April 1, 2011	2010 Supp. 75-5155 and K.S.A. 2010 Supp. 79-3618	2010 Supp. 75-5155, K.S.A. 2010 Supp. 79-3602, K.S.A. 2010 Supp. 79-3603, K.S.A. 2010 Supp. 79-3609, and K.S.A. 2010 Supp. 79-3618	Supplements existing statute by clarifying rules needed for effective enforcement - outlines sales tax treatment of credit sales, conditional sales, and other transactions allowing deferred payment	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate sales tax treatment of credit transactions.	In active use	N/A	
92-19-3b	Article 19.-Kansas Retailers' Sales Tax	Allowances for bad debts	New	April 1, 2011	2010 Supp. 75-5155 and 79-3618	2010 Supp. 79-3609, 79-3674, and 79-3693	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. Provides sellers and the Department with legal clarity for taking deduction from taxable sales attributable to bad debts from such sales (K.S.A. 79-3674)	In active use	N/A	
92-19-3c	Article 19.-Kansas Retailers' Sales Tax	Repossessed goods	New	April 1, 2011	2009 Supp. 75-5155 and 79-3618	2009 Supp. 79-3602, K.S.A. 2009 Supp. 79-3603 as amended by L. 2010, Ch. 160, sec. 1, K.S.A. 2009 Supp. 79-3607 as amended by L. 2010, ch. 123, sec. 11, K.S.A. 2009 Supp. 79-3609 as amended by L. 2010, ch. 123, sec. 12, K.S.A. 2009 Supp. 79-3615, 79-3618 and 79-3674	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. Provides sellers and the Department with legal clarity if goods that qualified for a bad debt allowance pursuant to K.A.R. 92-19-3c are repossessed by the seller	In active use	N/A	
92-19-4	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-4a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-4b	Article 19.-Kansas Retailers' Sales Tax	Recordkeeping requirements	New	July 27, 2001	2000 Supp. 79-3618 and K.S.A. 79-3707	2000 Supp. 79-3609, K.S.A. 79-3702, and K.S.A. 2000 Supp. 79-3706	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-5	Article 19.-Kansas Retailers' Sales Tax	Revoked																	

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92-19-5a	Article 19.-Kansas Retailers' Sales Tax	Extension of time for filing a return	New	Dec. 13, 2002	2001 Supp. 79-3618, 79-3619	2001 Supp. 79-3602, 79-3603, as amended by L. 2002, ch. 185, sec. 6, K.S.A. 79-3607, K.S.A. 2001 Supp. 79-3615, 79-3619	Outlines procedures and guidelines for requesting an extension of time to file a return pursuant to K.S.A. 79-3607	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-6	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-6a	Article 19.-Kansas Retailers' Sales Tax	Retailer's duties when a retail business moves, ceases operation, or changes its name, ownership, or form of ownership	New	Aug. 23, 2002	2001 Supp. 79-3618	79-3608	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-7	Article 19.-Kansas Retailers' Sales Tax	Leased departments	New	Jan. 1, 1972	79-3608, 79-3618, K.S.A. 1971 Supp. 79-3602, 79-3603		Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-8	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-9	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-10	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-11	Article 19.-Kansas Retailers' Sales Tax	Property purchased for resale, but used by purchaser	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-3602, 79-3603		Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-12	Article 19.-Kansas Retailers' Sales Tax	Newspapers, magazines, periodicals, trade journals, publications and other printed matter	Amended	May 1, 1988	79-3618, K.S.A. 1986 Supp. 79-3602, 79-3603 as amended by L. 1987, Ch. 182, Sec. 108, 79-3606, as amended by L. 1987, Ch. 64, Sec. 1		Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common publishing industry transactions	In active use	N/A	
92-19-13	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-13a	Article 19.-Kansas Retailers' Sales Tax	Florists	New	June 26, 1998	79-3618, 79-3619	79-3603, K.S.A. 79-3619	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common floral industry transactions.	In active use	N/A	
92-19-14	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-15	Article 19.-Kansas Retailers' Sales Tax	Undertakers and funeral directors	Amended	May 1, 1987	79-3618	1985 Supp. 79-3602, 79-3603 as amended by L. 1986, Ch. 386, Sec. 1	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common funeral industry transactions.	In active use	N/A	
92-19-16	Article 19.-Kansas Retailers' Sales Tax	Revoked																	

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92-19-16a	Article 19.-Kansas Retailers' Sales Tax	Gifts, premiums, prizes, coupons, and rebates	Amended	April 1, 2011	2009 Supp. 75-5155 and 79-3618	2009 Supp. 79-3602 and K.S.A. 2009 Supp. 79-3603 as amended by L. 2010, ch. 160, sec. 1	Supplements existing statute by clarifying rules needed for effective enforcement - outlines sales tax treatment of gifts, prizes, coupons, and rebates	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate sales tax treatment of gifts, prizes, coupons, and rebates.	In active use	N/A	
92-19-16b	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-17	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-18	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-18a	Article 19.-Kansas Retailers' Sales Tax	Signs and billboards	New	June 26, 1998	79-3618 and 79-3619	79-3602, 79-3603, and K.S.A. 79-3619	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate sales tax on billboards and signs.	In active use	N/A	
92-19-19	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-20	Article 19.-Kansas Retailers' Sales Tax	Gas, water, certain fuel and electricity	Amended	May 1, 1987	79-3618	1985 Supp. 79-3602, 79-3603 as amended by L. 1985, Ch. 386, Sec. 1, 79-3606 as amended by L. 1985, Ch. 384, Sec. 1, 79-3608	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-21	Article 19.-Kansas Retailers' Sales Tax	Meals or drinks	Amended	May 1, 1987	79-3618	1985 Supp. 79-3602, 79-3603 as amended by L. 1986, Ch. 386, Sec. 1	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-22	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-22a	Article 19.-Kansas Retailers' Sales Tax	Admissions	Amended	March 24, 2006	2005 Supp. 75-5155 and K.S.A. 2005 Supp. 79-3618	2005 Supp. 79-3602, K.S.A. 2005 Supp. 79-3603, and K.S.A. 2005 Supp. 79-3606	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-22b	Article 19.-Kansas Retailers' Sales Tax	Charges for participation in recreational activities	New	Dec. 13, 2002	2001 Supp. 79-3618	2001 Supp. 79-3602, K.S.A. 2001 Supp. 79-3603, as amended by L. 2002, ch. 185, sec. 6, and K.S.A. 2001 Supp. 79-3606	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-23	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-23a	Article 19.-Kansas Retailers' Sales Tax	Coin-operated devices, including vending machines	New	Dec. 13, 2002	2001 Supp. 79-3618	2001 Supp. 79-3603, as amended by L. 2002, ch. 185, sec. 6	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-24	Article 19.-Kansas Retailers' Sales Tax	Renting of rooms by hotels; taxable property and services	Amended	July 27, 2001	2000 Supp. 79-3618	2000 Supp. 79-3602, K.S.A. 2000 Supp. 79-3603 as amended by SB 1, Sec. 1 and as further amended by SB 322, Sec. 2, K.S.A. 2000 Supp. 79-3606 as amended by HB 2029, Sec. 1 and as further amended by SB 332, Sec. 3	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common hotel industry transactions.	In active use	N/A	
92-19-25	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-25a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	

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92-19-25b	Article 19.-Kansas Retailers' Sales Tax	Exemption certificates	New	June 26, 1998	79-3606, 79-3618	79-3602, 79-3603, 79-3609, 79-3610, 79-3611	Supplements statutory sales tax exemptions by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-26	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-27	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-27a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-28	Article 19.-Kansas Retailers' Sales Tax	Motor carriers	Amended	May 1, 1988	79-3618, K.S.A. 1986 Supp. 79-3602, 79-3603 as amended by L. 1987, Ch. 182, Sec. 108, 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec.		Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common motor carrier industry transactions	In active use	N/A	
92-19-29	Article 19.-Kansas Retailers' Sales Tax	Sales in interstate commerce	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-3602, 79-3606		Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation helps define sales tax limitations related to interstate sales and the required documentation	In active use	N/A	
92-19-30	Article 19.-Kansas Retailers' Sales Tax	Motor vehicles or trailers; isolated or occasional sale	Amended	June 26, 1998	8-132, 79-3618	8-132, K.S.A. 79-3602, 79-3603, 79-3604	Outlines how sales tax applies to the isolated or occasional sale or motor vehicles or trailers	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-30a	Article 19.-Kansas Retailers' Sales Tax	Motor vehicles or trailers	New	May 1, 1988	79-3618		Outlines how sales tax applies to tangible personal property permanently affixed to a motor vehicle or trailer	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-31	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-32	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-33	Article 19.-Kansas Retailers' Sales Tax	Permanent extensions of time to file sales and use tax returns	Amended	July 27, 2001	2000 Supp. 79-3618, K.S.A. 79-3707	79-3607, K.S.A. 2000 Supp. 79-3706	Outlines procedures and guidelines for requesting an extension of time to file a return pursuant to K.S.A. 79-3607	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-34	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-35	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-35a	Article 19.-Kansas Retailers' Sales Tax	Securities: surety bonds, escrow accounts, and cash bonds	New	Aug. 23, 2002	2001 Supp. 79-3618	79-3616	Outlines potential bonding requirements for retailers	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-36	Article 19.-Kansas Retailers' Sales Tax	Jeopardy assessments	New	May 1, 1979	79-3610, 79-3618		Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-37	Article 19.-Kansas Retailers' Sales Tax	Natural gas, electricity, heat and water; sales to residential premises	Amended	May 1, 1982	79-3618	1981 Supp. 79-3606	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-38	Article 19.-Kansas Retailers' Sales Tax	Propane gas, LP-gas, coal, wood, and other fuel sources; sales to residential premises	New	May 1, 1980	79-3618, K.S.A. 1979 Supp. 79-3606		Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	

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92-19-39	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-40	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-41	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-42	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-43	Article 19.-Kansas Retailers' Sales Tax	Tax due upon registration of vehicle by dealer; exception; credit upon subsequent transfer	New	May 1, 1983	79-3618	1982 Supp. 79-3602, 79-3603	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-44	Article 19.-Kansas Retailers' Sales Tax	Sampling methods	New	May 1, 1987	79-3618, 79-3707	79-3609, 79-3707	Supplements existing statute by explicitly authorizing broadly accepted audit methodology	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-45	Article 19.-Kansas Retailers' Sales Tax	Audit facilities	New	May 1, 1987	79-3618, 79-3707	79-3609, 79-3707	Outlines reasonable accommodations necessary to protect the health, safety, and efficiency of Department auditors	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-46	Article 19.-Kansas Retailers' Sales Tax	Selling price	New	May 1, 1988	79-3618	1986 Supp. 79-3602	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-47	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-49	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-49a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-49b	Article 19.-Kansas Retailers' Sales Tax	Goods returned when a sale is rescinded	Amended	April 1, 2011	2009 Supp. 75-5155 and K.S.A. 2009 Supp. 79-3618	2009 Supp. 79-3607 as amended by L. 2010, ch. 123, sec. 11, and K.S.A. 2009 Supp. 79-3609 as amended by L. 2010, ch. 123, sec. 12	Supplements existing statute by clarifying rules needed for effective enforcement - outlines sales tax treatment of returned goods	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate sales tax treatment when taxable goods are returned to the seller	In active use	N/A	
92-19-49c	Article 19.-Kansas Retailers' Sales Tax	Refund applications; refund claims; required forms	New	May 27, 2005	2004 Supp. 75-5155 and K.S.A. 2004 Supp. 79-3618	2004 Supp. 79-3607, K.S.A. 2004 Supp. 79-3609, and K.S.A. 2004 Supp. 79-3650	Supplements existing statute by outlining procedures to request a refund of sales tax erroneously paid	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would create uncertainty about the procedures to claim/issue a sales tax refund.	In active use	N/A	
92-19-49d	Article 19.-Kansas Retailers' Sales Tax	Review of refund applications; processing of refund claims	New	May 27, 2005	2004 Supp. 75-5155 and K.S.A. 2004 Supp. 79-3618	2004 Supp. 79-3233j, K.S.A. 2004 Supp. 79-3607, K.S.A. 2004 Supp. 79-3609, and K.S.A. 2004 Supp. 79-3650	Supplements existing statute by outlining procedures to request a refund of sales tax erroneously paid and providing for the Department's review of those claims	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would create uncertainty about the procedures to claim/issue a sales tax refund.	In active use	N/A	
92-19-50	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-51	Article 19.-Kansas Retailers' Sales Tax	Gratuities, service charges and minimum charges	New	May 1, 1988	79-3618	1986 Supp. 79-3602	Supplements existing statute by clarifying rules needed for effective enforcement - outlines sales tax treatment of service charges and gratuities	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate sales tax on service charges and gratuities	In active use	N/A	
92-19-52	Article 19.-Kansas Retailers' Sales Tax	Agency relationships; direct purchases	New	May 1, 1988	79-3618	1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Supplements statutory sales tax exemptions by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation provides clarity needed to administer the statutory exemptions.	In active use	N/A	

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IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
Number	Article Title	Rule and Regulation Title	Type (new, amended)	Effective Date (history)	Authorizing KSA(s)	Implementing KSA(s)	Briefly describe the public purpose of the rule and regulation.	Is the rule and regulation necessary for the implementation and administration of state law, or could it be revoked?	Does the rule and regulation serve an identifiable public purpose in support of state law?	Is the rule and regulation broader than necessary to meet its public purpose?	Is the rule and regulation federally required for state participation in a federal program or authority?	Is the rule and regulation necessary for federal delegation of enforcement authority to the State?	If the rule and regulation is federally required, the state and federal program names and the federal agency name	Could federal moneys be in jeopardy under current law if the rule and regulation were repealed?	If federal moneys could be in jeopardy, the approximate amount received for the most recent fiscal year	Briefly describe how revocation would affect Kansans.	If the rule and regulation is not in active use, would revocation require a change to the authorizing or implementing statute?	If the rule and regulation is not in active use and revocation would require a change to the authorizing or implementing statute, which change(s)?	Additional information necessary to understanding the necessity of this rule and regulation
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92-19-53	Article 19.-Kansas Retailers' Sales Tax	Consumed in production	New	May 1, 1988	79-3618	1986 Supp. 79-3602, K.S.A. 1986 Supp. 79-3603 as amended by L. 1987, Ch. 182, Sec 108, K.S.A. 1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation provides clarity needed to administer the statutory exemption.	In active use	N/A	
92-19-54	Article 19.-Kansas Retailers' Sales Tax	Ingredient or component part	New	May 1, 1988	79-3618	1986 Supp. 79-3602, K.S.A. 1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation provides clarity needed to administer the statutory exemption.	In active use	N/A	
92-19-55	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-55a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-55b	Article 19.-Kansas Retailers' Sales Tax	Operating leases	New	April 1, 2011	2010 Supp. 75-5155 and 79-3618	2010 Supp. 79-3602, 79-3603, 79-3604, 79-3618, 79-3669, 79-3670, and 79-3702	Supplements existing statute by clarifying rules needed for effective enforcement - outlines sales tax treatment of operating leases	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-56	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-57	Article 19.-Kansas Retailers' Sales Tax	Sales tax on motor fuels, special fuels, liquefied petroleum, and other fuels	Amended	Dec. 13, 2002	2001 Supp. 79-3618	2001 Supp. 79-3602, 79-3606	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation provides clarity needed to administer the statutory exemptions.	In active use	N/A	
92-19-58	Article 19.-Kansas Retailers' Sales Tax	Revenue rulings	New	May 1, 1988	79-3618	79-3618	Outlines a process by which the Department of Revenue may issue an interpretive statement of general application	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce certainty concerning the effects of Department of Revenue guidance.	In active use	N/A	
92-19-59	Article 19.-Kansas Retailers' Sales Tax	Private letter rulings	Amended	April 1, 2011	2009 Supp. 75-5155 and 79-3618	2009 Supp. 79-3604 and K.S.A. 79-3646	Outlines process a by which the Department of Revenue may issue an interpretive opinion to individual retailers	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce certainty concerning the effects of Department of Revenue guidance.	In active use	N/A	
92-19-61	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-61a	Article 19.-Kansas Retailers' Sales Tax	Retailers' responsibility to collect sales tax; presumption of taxability	New	Aug. 23, 2002	2001 Supp. 79-3618	79-3604, 79-3605	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-62	Article 19.-Kansas Retailers' Sales Tax	Warranties, service and maintenance contracts	New	May 1, 1988	79-3618		Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of warranty transactions.	In active use	N/A	
92-19-63	Article 19.-Kansas Retailers' Sales Tax	Limitations	New	May 1, 1988	79-3618	79-3609	Supplements existing statute by clarifying rules needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' and individuals' duties under law.	*In active use*	N/A	

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92-19-64	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-64a	Article 19.-Kansas Retailers' Sales Tax	Responsible individuals	New	July 27, 2001	2000 Supp. 79-3618	2000 Supp. 79-3643	Supplements existing statute by outlining factors to establish whether a person is a responsible individual pursuant to K.S.A. 79-3643	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies individuals' duties under law.	In active use	N/A	
92-19-65	Article 19.-Kansas Retailers' Sales Tax	Medical equipment and supplies	New	May 1, 1988	79-3618	1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation provides clarity needed to administer the statutory exemption.	In active use	N/A	
92-19-66	Article 19.-Kansas Retailers' Sales Tax	Contractors, subcontractors and repairmen; purchases of material	New	May 1, 1988	79-3618	1986 Supp. 79-3603 as amended by L. 1987, Ch. 182, Sec. 108	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common contractor transactions.	In active use	N/A	
92-19-66a	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-66b	Article 19.-Kansas Retailers' Sales Tax	Labor services	Amended	June 26, 1998	79-3618	79-3603	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common contractor transactions.	In active use	N/A	
92-19-66c	Article 19.-Kansas Retailers' Sales Tax	Purchase and lease of tools and equipment	New	May 1, 1988	79-3618	1986 Supp. 79-3602, K.S.A. 1986 Supp. 79-3603 as amended by L. 1987, Ch. 182, Sec. 108	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common contractor transactions.	In active use	N/A	
92-19-66d	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-66e	Article 19.-Kansas Retailers' Sales Tax	Project exemptions	New	June 26, 1998	79-3606, 79-3618	79-3606, 79-3618	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common contractor transactions.	In active use	N/A	
92-19-67	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-68	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-69	Article 19.-Kansas Retailers' Sales Tax	Caterers	New	May 1, 1988	79-3618	1986 Supp. 79-3602, K.S.A. 1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common catering industry transactions.	In active use	N/A	
92-19-70	Article 19.-Kansas Retailers' Sales Tax	Revoked																	

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92-19-71	Article 19.-Kansas Retailers' Sales Tax	Mobile phone, cellular phone, beeper and similar services	New	May 1, 1988	79-3618	1986 Supp. 79-3603 as amended by L. 1987, Ch. 182, Sec. 108	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation is out of date.	No	N/A	
92-19-72	Article 19.-Kansas Retailers' Sales Tax	Retail sales between related entities	New	May 1, 1988	79-3618	1986 Supp. 79-3602	Supplements existing statute by clarifying certain factors are not relevant to whether a sale exists between separate legal entities	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies retailers' duties under law.	In active use	N/A	
92-19-73	Article 19.-Kansas Retailers' Sales Tax	Membership fees and dues	Amended	April 1, 2011	2009 Supp. 75-5155 and K.S.A. 2009 Supp. 79-3618	2009 Supp. 75-5155, K.S.A. 2009 Supp. 79-3603 as amended by L. 2010, ch. 160, sec. 1 and K.S.A. 2009 Supp. 79-3618	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies tax responsibilities for sellers collecting membership fees and dues.	In active use	N/A	
92-19-74	Article 19.-Kansas Retailers' Sales Tax	Accounting periods; monthly filing of returns	New	May 1, 1988	79-3618	1986 Supp. 3607	Clarifies monthly filing for retailers using a 4-4-5 accounting calendar	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies filing for retailers using a 4-4-5 accounting calendar.	In active use	N/A	
92-19-75	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-76	Article 19.-Kansas Retailers' Sales Tax	Sales to political subdivisions of the state of Kansas	New	May 1, 1988	79-3618	1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - duplicates K.A.R 92-19-52 and K.S.A. 79-3606.	No	N/A	
92-19-77	Article 19.-Kansas Retailers' Sales Tax	Sales to the United States, its agencies and instrumentalities	New	May 1, 1988	79-3618	1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1	Supplements statutory sales tax exemption by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation provides clarity needed to administer the statutory exemption.	In active use	N/A	
92-19-78	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-79	Article 19.-Kansas Retailers' Sales Tax	Oil, gas and water wells	New	May 1, 1988	79-3618	1986 Supp. 79-3603 as amended by L. 1987, Ch. 182, Sec. 108	Outlines how sales tax applies to transactions that may be unique to a particular industry or line of business	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act. The regulation clarifies appropriate treatment of common drilling industry transactions.	In active use	N/A	
92-19-80	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-81	Article 19.-Kansas Retailers' Sales Tax	Abatement of final tax liabilities	Amended	April 13, 2007	2005 Supp. 75-5155 and K.S.A. 2005 Supp. 79-3618	2005 Supp. 75-5155 and K.S.A. 2005 Supp. 79-3618	Ensures rules for sales tax abatement are consistent with those for income tax abatement, as intended by statute (K.S.A. 79-3618(b))	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-82	Article 19.-Kansas Retailers' Sales Tax	Direct pay permits	New	Aug. 23, 2002	2001 Supp. 79-3618	2001 Supp. 79-3619	Establishes qualification standards for direct pay authority as provided by K.S.A. 79-3619(b)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Retailers' Sales Tax Act.	In active use	N/A	
92-19-200	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-201	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-202	Article 19.-Kansas Retailers' Sales Tax	Revoked																	
92-19-203	Article 19.-Kansas Retailers' Sales Tax	Revoked																	

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92-20-1	Article 20.-Compensating Tax	Revoked																	
92-20-2	Article 20.-Compensating Tax	Revoked																	
92-20-2a	Article 20.-Compensating Tax	Revoked																	
92-20-3	Article 20.-Compensating Tax	Sales tax rules and regulations also apply to compensating tax	Amended	May 1, 1987	79-3707	79-3702, 79-3703 as amended by L. 1986, Ch. 386, Sec. 3, 79-3704	Supplements existing statute by clarifying complementary relationship between sales tax regulations and use tax	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-4	Article 20.-Compensating Tax	Purchase price, consideration, trade-ins	New	Jan. 1, 1972	79-3702, 79-3703, 79-3707, K.S.A. 1971 Supp. 79-3602		Supplements existing statute by clarifying details necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-5	Article 20.-Compensating Tax	Revoked																	
92-20-6	Article 20.-Compensating Tax	Revoked																	
92-20-7	Article 20.-Compensating Tax	Registration of out-of-state retailers; collection of tax by retailers	Amended	May 1, 1987	79-3707	79-3702, 79-3704, 79-3705, 79-3706, 79-3708	Supplements existing statute by clarifying details necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-8	Article 20.-Compensating Tax	Revoked																	
92-20-9	Article 20.-Compensating Tax	Revoked																	
92-20-10	Article 20.-Compensating Tax	Revoked																	
92-20-11	Article 20.-Compensating Tax	Revoked																	
92-20-12	Article 20.-Compensating Tax	Revoked																	
92-20-13	Article 20.-Compensating Tax	Property formerly used in another state	Amended	May 1, 1988	79-3702, K.S.A. 1986 Supp. 79-3703, 79-3704	79-3702, K.S.A. 1986 Supp. 79-3703, 79-3704	Supplements existing statute by clarifying details necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-14	Article 20.-Compensating Tax	Revoked																	
92-20-15	Article 20.-Compensating Tax	Property already subjected to sales or use tax	Amended	May 1, 1987	79-3707	79-3704, 79-3705	Supplements existing statute by clarifying details necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-16	Article 20.-Compensating Tax	Railroad-interstate commerce	New	Jan. 1, 1972	79-3704, 79-3707		Supplements existing statute by clarifying interstate commerce exemption (public utility)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-17	Article 20.-Compensating Tax	Airlines-interstate commerce	New	Jan. 1, 1972	79-3704, 79-3707		Supplements existing statute by clarifying interstate commerce exemption (public utility)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-18	Article 20.-Compensating Tax	Motor carriers-interstate commerce	Amended	Jan. 1, 1974	79-3704, K.S.A. 1973 Supp. 79-3707		Supplements existing statute by clarifying interstate commerce exemption (public utility)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-19	Article 20.-Compensating Tax	Pipe lines-interstate commerce	New	Jan. 1, 1972	79-3704, 79-3707		Supplements existing statute by clarifying interstate commerce exemption (public utility)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-20	Article 20.-Compensating Tax	Radio broadcasting and television stations-interstate commerce	New	Jan. 1, 1972	79-3704, 79-3707		Supplements existing statute by clarifying interstate commerce exemption (public utility)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	
92-20-21	Article 20.-Compensating Tax	Telephone and telegraph companies-interstate commerce	New	Jan. 1, 1972	79-3704, 79-3707		Supplements existing statute by clarifying interstate commerce exemption (public utility)	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Kansas Compensating Tax Act.	In active use	N/A	

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92-21-1	Article 21.-Local Retailers' Sales Tax	State sales tax regulations	New	Jan. 1, 1972	79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425 and 79-4426		Describes effect of state sales tax regulations on local sales tax	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation duplicates part of K.S.A. 12-189.	No	N/A	
92-21-2	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-3	Article 21.-Local Retailers' Sales Tax	Registration	New	Jan. 1, 1972	79-3608, 79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by clarifying rules necessary for effective administration - provides for uniform registration for state and local sales tax	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of local sales tax.	In active use	N/A	
92-21-4	Article 21.-Local Retailers' Sales Tax	Interest-penalties-limitations-procedure	New	Jan. 1, 1972	79-3607, 79-3609, 79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425, 79-4426		Provides that certain features and functions of local sales tax are identical to state sales tax	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation duplicates part of K.S.A. 12-189.	No	N/A	
92-21-5	Article 21.-Local Retailers' Sales Tax	Filing of returns	New	Jan. 1, 1972	79-3618, 79-3619, 79-3607, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by clarifying rules necessary for effective administration - explicitly provides for combined sales tax return	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of local sales tax.	In active use	N/A	
92-21-6	Article 21.-Local Retailers' Sales Tax	Application of local sales tax	Amended	May 1, 1988	1986 Supp. 12-189 as amended by Ch. 63, Sec. 2	12-189a as amended by L. 1987, Ch. 63, Sec. 2, K.S.A. 1986 Supp. 12-191	Describes application of local sales tax	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation duplicates K.S.A. 12-189a, 12-191.	No	N/A	
92-21-7	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-8	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-9	Article 21.-Local Retailers' Sales Tax	Place of sale-telephone-gas-water-electricity-heat	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-4425, 79-4426		Describes sourcing of certain sales	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - regulation has been rendered obsolete by destination-based sourcing rules and modern telecommunications sourcing (K.S.A. 79-3673)	No	N/A	
92-21-10	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-11	Article 21.-Local Retailers' Sales Tax	Place of sale-no fixed place of business	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by clarifying "place of business" relevant to sourcing of certain sales; see K.S.A. 12-189	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective administration of local sales tax.	In active use	N/A	
92-21-12	Article 21.-Local Retailers' Sales Tax	Place of business-auctioneers	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by clarifying "place of business" relevant to sourcing of certain sales; see K.S.A. 12-189	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective administration of local sales tax.	In active use	N/A	
92-21-13	Article 21.-Local Retailers' Sales Tax	Place of business-vending machines	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by clarifying "place of business" relevant to sourcing of certain sales; see K.S.A. 12-189	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation is obsolete as a result of destination-based sourcing for these types of sales.	No	N/A	
92-21-14	Article 21.-Local Retailers' Sales Tax	Place of business; sales from vehicle	Amended	April 13, 2007	2005 Supp. 12-189, as amended by L. 2006, Ch. 191, Sec. 2 and by L. 2006, Ch. 204, Sec. 2, and K.S.A. 2005 Supp. 75-5155	2005 Supp. 12-189, as amended by L. 2006, Ch. 191, Sec. 2 and by L. 2006, Ch. 204, Sec. 2, K.S.A. 2005 Supp. 12-191	Supplements existing statute by clarifying "place of business" relevant to sourcing of certain sales; see K.S.A. 12-189	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation is obsolete as a result of destination-based sourcing for these types of sales.	No	N/A	
92-21-15	Article 21.-Local Retailers' Sales Tax	Place of sale-meals, food and drinks sold on common carriers	New	Jan. 1, 1972	79-3618, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by clarifying "place of business" relevant to sourcing of certain sales; see K.S.A. 12-189	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation is obsolete as a result of destination-based sourcing for these types of sales.	No	N/A	
92-21-16	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-17	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-18	Article 21.-Local Retailers' Sales Tax	Revoked																	

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92-21-19	Article 21.-Local Retailers' Sales Tax	Gross receipts as applied to local sales tax	New	Jan. 1, 1972	79-3618, 79-3619, K.S.A. 1971 Supp. 79-4425, 79-4426		Supplements existing statute by defining "gross receipts" for local sales tax	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation duplicates statute and state sales tax regulation, which by law applies to local sales tax to the extent applicable.	No	N/A	
92-21-20	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-21-21	Article 21.-Local Retailers' Sales Tax	Revoked																	
92-22-1	Article 22.-Homestead Tax Relief	Revoked																	
92-22-2	Article 22.-Homestead Tax Relief	Revoked																	
92-22-3	Article 22.-Homestead Tax Relief	Revoked																	
92-22-4	Article 22.-Homestead Tax Relief	Domicile; temporary absence	Amended	April 19, 2002	79-4510	2000 Supp. 79-4502	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity surrounding the qualifications for a Homestead claim.	In active use	N/A	
92-22-5	Article 22.-Homestead Tax Relief	Homestead used for rental or business purposes	Amended	May 1, 1986	79-4510	79-4502	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity about how to calculate a Homestead claim.	In active use	N/A	
92-22-6	Article 22.-Homestead Tax Relief	Revoked																	
92-22-7	Article 22.-Homestead Tax Relief	Revoked																	
92-22-8	Article 22.-Homestead Tax Relief	Proof of disability	Amended	May 1, 1986	79-4510	79-4511	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity about how to document a Homestead claim.	In active use	N/A	
92-22-9	Article 22.-Homestead Tax Relief	Revoked																	
92-22-10	Article 22.-Homestead Tax Relief	Revoked																	
92-22-11	Article 22.-Homestead Tax Relief	Household income	Amended	May 1, 1986	79-4510	79-4502	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity surrounding the qualifications for/calculation of a Homestead claim.	In active use	N/A	
92-22-12	Article 22.-Homestead Tax Relief	Ownership; definitions	New	Feb. 15, 1977	59-505, K.S.A. 1976 Supp. 79-4502(d), 79-4502(f), 79-4510		Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity surrounding the qualifications for a Homestead claim.	In active use	N/A	
92-22-13	Article 22.-Homestead Tax Relief	Revoked																	
92-22-14	Article 22.-Homestead Tax Relief	Revoked																	
92-22-15	Article 22.-Homestead Tax Relief	Revoked																	
92-22-16	Article 22.-Homestead Tax Relief	Revoked																	
92-22-17	Article 22.-Homestead Tax Relief	Exercise of right to file claim on behalf of claimant	Amended	Jan. 5, 2024	79-4510	79-4503	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity about how to document a Homestead claim.	In active use	N/A	
92-22-18	Article 22.-Homestead Tax Relief	Death of claimant subsequent to filing claim; disbursement of refund	Amended	May 1, 1986	79-4510	79-4503	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity about how to document a Homestead claim.	In active use	N/A	
92-22-19	Article 22.-Homestead Tax Relief	Revoked																	
92-22-20	Article 22.-Homestead Tax Relief	Revoked																	
92-22-21	Article 22.-Homestead Tax Relief	Revoked																	
92-22-22	Article 22.-Homestead Tax Relief	Revoked																	
92-22-23	Article 22.-Homestead Tax Relief	Revoked																	
92-22-24	Article 22.-Homestead Tax Relief	Revoked																	
92-22-25	Article 22.-Homestead Tax Relief	Proof in support of claim	Amended	April 19, 2002	79-4510	79-4511	Supplements existing statute by clarifying rules needed for effective enforcement - details required documentation	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity about how to document a Homestead claim.	In active use	N/A	
92-22-26	Article 22.-Homestead Tax Relief	Revoked																	

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92-22-27	Article 22.-Homestead Tax Relief	Revoked																	
92-22-28	Article 22.-Homestead Tax Relief	Revoked																	
92-22-29	Article 22.-Homestead Tax Relief	Revoked																	
92-22-30	Article 22.-Homestead Tax Relief	Revoked																	
92-22-31	Article 22.-Homestead Tax Relief	Revoked																	
92-22-32	Article 22.-Homestead Tax Relief	Revoked																	
92-22-33	Article 22.-Homestead Tax Relief	Dependent children of claimant	New	April 19, 2002	79-4510	2000 Supp. 79-4502	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce clarity surrounding the qualifications for / calculation of a Homestead claim.	In active use	N/A	
92-22-34	Article 22.-Homestead Tax Relief	Complete filing required	New	April 19, 2002	79-4510	79-4505 and K.S.A. 2000 Supp. 79-4517	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Homestead Property Tax Refund Act.	In active use	N/A	
92-23-1	Article 23.-Charitable Gaming	Revoked																	
92-23-2	Article 23.-Charitable Gaming	Revoked																	
92-23-3	Article 23.-Charitable Gaming	Revoked																	
92-23-5	Article 23.-Charitable Gaming	Rejected																	
92-23-6	Article 23.-Charitable Gaming	Rejected																	
92-23-7	Article 23.-Charitable Gaming	Rejected																	
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92-23-22	Article 23.-Charitable Gaming	Revoked																	
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92-23-25	Article 23.-Charitable Gaming	Revoked																	
92-23-27	Article 23.-Charitable Gaming	Rejected																	
92-23-28	Article 23.-Charitable Gaming	Rejected																	
92-23-30	Article 23.-Charitable Gaming	Revoked																	
92-23-31	Article 23.-Charitable Gaming	Revoked																	
92-23-37	Article 23.-Charitable Gaming	Revoked																	
92-23-38	Article 23.-Charitable Gaming	Revoked																	
92-23-38a	Article 23.-Charitable Gaming	Revoked																	
92-23-39	Article 23.-Charitable Gaming	Revoked																	
92-23-40	Article 23.-Charitable Gaming	Revoked																	
92-23-41	Article 23.-Charitable Gaming	Definitions; persons conducting games of bingo; restrictions	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179 and 75-5181	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-42	Article 23.-Charitable Gaming	Bond required for distributors	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5176 and 75-5184	Outlines bonding requirements as prescribed by K.S.A. 75-5176	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	

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92-23-43	Article 23.-Charitable Gaming	Bingo trust bank accounts	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-44	Article 23.-Charitable Gaming	Schedule of games of bingo	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179	Outlines application and notice requirements; supplements statute with necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-45	Article 23.-Charitable Gaming	Handling of reusable bingo cards	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-46	Article 23.-Charitable Gaming	Bingo; house rules	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-47	Article 23.-Charitable Gaming	Display of numbered objects used in conducting games of bingo	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-48	Article 23.-Charitable Gaming	Bingo; procedure for correction if wrong number called	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-49	Article 23.-Charitable Gaming	Bingo; persons selling refreshments or performing janitorial work	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Clarifies that certain employees are not deemed to be participating in the actual management, conduct or operation of bingo games	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-50	Article 23.-Charitable Gaming	Communication of numbers needed to win prohibited	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-51	Article 23.-Charitable Gaming	Disputed game of bingo	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179 and 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-52	Article 23.-Charitable Gaming	Bingo; multiple winners	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-53	Article 23.-Charitable Gaming	Verification of winners	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-54	Article 23.-Charitable Gaming	Bingo; reduction in value of prizes	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5181	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-55	Article 23.-Charitable Gaming	Cashing of prize checks	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	

IDENTIFYING THE RULE AND REGULATION							PURPOSE	NECESSITY			TIES TO FEDERAL PROGRAMS					POTENTIAL FOR REVOCATION			INFORMATIO
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92-23-56	Article 23.-Charitable Gaming	Bingo; instant bingo	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-57	Article 23.-Charitable Gaming	Bingo; records; inspection; preservation	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5179	Outlines necessary recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-58	Article 23.-Charitable Gaming	Bingo; filing of returns; notice; hearings	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5176 and 75-5180	Supplements statute by providing essential details - time for filing returns	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-59	Article 23.-Charitable Gaming	Due date of tax return by distributors	New	Feb. 12, 2016	2015 Supp. 75-5181	2015 Supp. 75-5176 and 75-5177	Supplements statute by providing essential details - time for filing returns	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-70	Article 23.-Charitable Gaming	Charitable raffles; definitions	New	Feb. 12, 2016	2015 Supp. 75-5188	2015 Supp. 75-5188	Supplements existing statute by clarifying rules and definitions necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-71	Article 23.-Charitable Gaming	Licensing requirements; renewals	New	Feb. 12, 2016	2015 Supp. 75-5175	2015 Supp. 75-5175	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-72	Article 23.-Charitable Gaming	Charitable raffle ticket requirements	New	Feb. 12, 2016	2015 Supp. 75-5188	2015 Supp. 75-5188	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-73	Article 23.-Charitable Gaming	Conduct of charitable raffle	New	Feb. 12, 2016	2015 Supp. 75-5188	2015 Supp. 75-5188	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-74	Article 23.-Charitable Gaming	Awarding charitable raffle prizes	New	Feb. 12, 2016	2015 Supp. 75-5188	2015 Supp. 75-5188	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-23-75	Article 23.-Charitable Gaming	Reporting requirements; recordkeeping	New	Feb. 12, 2016	2015 Supp. 75-5188	2015 Supp. 75-5188	Outlines necessary recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Charitable Gaming Act.	In active use	N/A	
92-24-1	Article 24.-Liquor Drink Tax	Revoked																	
92-24-2	Article 24.-Liquor Drink Tax	Revoked																	
92-24-3	Article 24.-Liquor Drink Tax	Revoked																	
92-24-4	Article 24.-Liquor Drink Tax	Revoked																	
92-24-5	Article 24.-Liquor Drink Tax	Revoked																	
92-24-6	Article 24.-Liquor Drink Tax	Revoked																	
92-24-7	Article 24.-Liquor Drink Tax	Revoked																	
92-24-8	Article 24.-Liquor Drink Tax	Revoked																	
92-24-9	Article 24.-Liquor Drink Tax	Definitions	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, sec. 14	79-41a03, as amended by L. 2001, Ch. 167, sec. 14	Defines terms used in the Article 24 liquor drink tax regulations	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would make it more difficult to understand and apply the Article 24 Liquor Drink Tax regulations.	In active use	N/A	

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92-24-10	Article 24.-Liquor Drink Tax	Registration certificates; application; display; revocation	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a03, as amended by L. 2001, Ch. 167, □ 14, 79-41a06	Outlines necessary industry practice and license requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-11	Article 24.-Liquor Drink Tax	Application of tax	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a01, 79-41a02	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-12	Article 24.-Liquor Drink Tax	Sales tax inapplicable	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a02, 79-41a03, as amended by L. 2001, Ch. 167, □14	Provides retailers' sales tax is inapplicable to items subject to liquor drink tax	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation duplicates K.S.A. 79-3606(a).	No	N/A	
92-24-13	Article 24.-Liquor Drink Tax	Assumption of tax by licensee prohibited	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a02	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-14	Article 24.-Liquor Drink Tax	Time for returns and payment of tax; forms	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a02, 79-41a03, as amended by L. 2001, Ch. 167, □14	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-15	Article 24.-Liquor Drink Tax	Records required	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, sec. 14	79-41a03, as amended by L. 2001, Ch. 167, sec. 14	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-16	Article 24.-Liquor Drink Tax	Source record requirements	Amended	May 1, 1988	79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	79-41a02, as amended by L. 1987, Ch. 182, Sec. 118, 79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-17	Article 24.-Liquor Drink Tax	Daily summary	Amended	May 1, 1988	79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	79-41a02, as amended by L. 1987, Ch. 182, Sec. 118, 79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-18	Article 24.-Liquor Drink Tax	Licensee's inventory; sales slips	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a02, 79-41a03, as amended by L. 2001, Ch. 167, □14	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act	In active use	N/A	
92-24-19	Article 24.-Liquor Drink Tax	Price listing statements	Amended	May 1, 1988	79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	79-41a02, as amended by L. 1987, Ch. 182, Sec. 118, 79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-20	Article 24.-Liquor Drink Tax	Revoked																	
92-24-21	Article 24.-Liquor Drink Tax	Report of alcoholic liquor lost through theft or disaster	Amended	May 1, 1988	79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	79-41a02, as amended by L. 1987, Ch. 182, Sec. 118, 79-41a03, as amended by L. 1987, Ch. 182, Sec. 119	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-22	Article 24.-Liquor Drink Tax	Determination of tax liability; presumption of taxable disposition	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, □14	79-41a02, 79-41a03, as amended by L. 2001, Ch. 167, □14	Supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-24-23	Article 24.-Liquor Drink Tax	Bond	Amended	Nov. 29, 2010	2009 Supp. 79-41a03	2009 Supp. 79-41a03	Outlines bonding requirements as prescribed by K.S.A. 79-41a03	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	

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92-24-24	Article 24.-Liquor Drink Tax	Duty of licensees discontinuing business	Amended	March 22, 2002	79-41a03, as amended by L. 2001, Ch. 167, sec. 14	79-41a03, as amended by L. 2001, Ch. 167, sec. 14	Outlines necessary notice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Liquor Drink Tax Act.	In active use	N/A	
92-25-1	Article 25.-Transient Guest Tax	Effective date for levy, repeal, or change in rate of transient guest tax	Amended	July 27, 2001	2000 Supp. 12-1694, 12-1698	2000 Supp. 12-1693, 12-1694, 12-1697, and 12-1698	Supplements existing statute by clarifying rules necessary for effective administration	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective administration of transient guest tax.	No	N/A	
92-26-1	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-26-2	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-26-3	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-26-4	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-26-5	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-26-6	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-26-7	Article 26.-Agricultural Ethyl Alcohol Producer Incentive (not in active use)	Revoked																	
92-27-1	Article 27.-Qualified Biodiesel Fuel Producer Incentive (not in active use)	Revoked																	
92-27-2	Article 27.-Qualified Biodiesel Fuel Producer Incentive (not in active use)	Revoked																	
92-27-3	Article 27.-Qualified Biodiesel Fuel Producer Incentive (not in active use)	Revoked																	
92-27-4	Article 27.-Qualified Biodiesel Fuel Producer Incentive (not in active use)	Revoked																	
92-27-5	Article 27.-Qualified Biodiesel Fuel Producer Incentive (not in active use)	Revoked																	
92-28-1	Article 28.-Retail Dealer Incentive	Definition	New	Feb. 13, 2009	2007 Supp. 79-	2007 Supp. 79-34,174	Revoked March 13, 2026												
92-28-2	Article 28.-Retail Dealer Incentive	Filing of quarterly reports; deadline	New	Feb. 13, 2009	2007 Supp. 79-	2007 Supp. 79-34,174	Revoked March 13, 2026												
92-28-3	Article 28.-Retail Dealer Incentive	Record requirements	New	Feb. 13, 2009	2007 Supp. 79-34,174	2007 Supp. 79-3415 and 79-34,174	Revoked March 13, 2026												
92-28-4	Article 28.-Retail Dealer Incentive	Funds erroneously paid; informal conferences	New	Feb. 13, 2009	2007 Supp. 79-34,174	2007 Supp. 79-3420 and 79-34,174	Revoked March 13, 2026												
92-50-1	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-2	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-3	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-4	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-5	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-6	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-7	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-8	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-9	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-10	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-11	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-12	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-13	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-14	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-15	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	

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92-50-16	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-17	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-18	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-19	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-20	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-21	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-22	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-23	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-24	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-25	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-26	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-27	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-28	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-29	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-30	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-31	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-32	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-33	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-34	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-35	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-36	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-37	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-38	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-39	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-40	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-41	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-50-42	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Sales prima facie evidence of engaging in business; motor vehicle dealer license required	New	May 1, 1982	1981 Supp. 8-2423	1981 Supp. 8-2401, 8-2403, 8-2404	Sets the threshold for dealer license requirement at five car sales per year	necessary	Yes	No	No	No	N/A	No	N/A	Neither dealerships nor Department of Revenue would have clear guidance on when a license is required	In active use	N/A	
92-50-57	Article 50.-Manufacture, Distribution and Sale of Motor Vehicles; Review Board	Revoked																	
92-51-1	Article 51.-Titles and Registration	Revoked																	
92-51-2	Article 51.-Titles and Registration	Revoked																	
92-51-3	Article 51.-Titles and Registration	Revoked																	
92-51-4	Article 51.-Titles and Registration	Revoked																	
92-51-5	Article 51.-Titles and Registration	Revoked																	
92-51-6	Article 51.-Titles and Registration	Revoked																	
92-51-7	Article 51.-Titles and Registration	Revoked																	
92-51-8	Article 51.-Titles and Registration	Revoked																	

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92-51-10	Article 51.-Titles and Registration	Revoked																	
92-51-11	Article 51.-Titles and Registration	Revoked																	
92-51-12	Article 51.-Titles and Registration	Revoked																	
92-51-13	Article 51.-Titles and Registration	Revoked																	
92-51-14	Article 51.-Titles and Registration	Revoked																	
92-51-15	Article 51.-Titles and Registration	Revoked																	
92-51-16	Article 51.-Titles and Registration	Revoked																	
92-51-17	Article 51.-Titles and Registration	Revoked																	
92-51-18	Article 51.-Titles and Registration	Revoked																	
92-51-19	Article 51.-Titles and Registration	Revoked																	
92-51-20	Article 51.-Titles and Registration	Revoked																	
92-51-21	Article 51.-Titles and Registration	Staggered registration system	Amended	Nov. 22, 2013	2013 Supp. 8-134, K.S.A. 8-134a	2013 Supp. 8-134, K.S.A. 8-134a	Provides for staggered vehicle registration system	necessary	Yes	No	No	No	N/A	No	N/A	Every citizen would register in January, causing major DMV delays	In active use	N/A	
92-51-22	Article 51.-Titles and Registration	Registration period beginning date; fee due	Amended	May 1, 1986	74-2011, K.S.A. 1984 Supp. 8-134	8-127, as amended by L. 1985, Ch. 43, Sec. 3	Specifies registration period calculation for new vehicles with an MSO	necessary	Yes	No	No	No	N/A	No	N/A	As MSO assignment is slightly different than standard titles, arguments could be made about when the registration due date should begin.	In active use	N/A	
92-51-23	Article 51.-Titles and Registration	Transfer of license plates; rebates and refunds disallowed	Amended	Jan. 3, 2003	74-2011, K.S.A. 8-134	8-135 as amended by L. 2002, Ch. 134, sec. 2	Explains that refunds are not available for certain license plate transfers	necessary	Yes	No	No	No	N/A	No	N/A	KSA 8-143 does not explain if or how refunds are issued for license plate transfers.	In active use	N/A	
92-51-24	Article 51.-Titles and Registration	Mailing of titles	Amended	Jan. 23, 2004	74-2011, K.S.A. 8-134, as amended by 2003 HB 2189, sec. 1, and K.S.A. 2002 Supp. 8-135d	2002 Supp. 8-135, as amended by 2003 HB 2193, sec. 1, and K.S.A. 2002 Supp. 8-135d	Explains how titles with current or prior liens should be mailed	necessary	Yes	No	No	No	N/A	No	N/A	KSA 8-135 authorizes mailing of titles, but does not consider titles with e-liens. Regulation prevents mailing out clean titles that are actually subject to e-liens	In active use	N/A	
92-51-25	Article 51.-Titles and Registration	Applications for title on used, foreign vehicles	Amended	Jan. 23, 2004	74-2011, K.S.A. 2002 Supp. 8-116a, K.S.A. 8-134, as amended by 2003 HB 2189, sec. 1, and K.S.A. 2002 Supp. 8-135d	2002 Supp. 8-116a and 8-135, as amended by 2003 HB 2193, sec. 1	K.S.A. 8-135 does not have rules regarding used car titles from other countries, so this regulation provides guidance on processing and titling in Kansas.	necessary	Yes	No	No	No	N/A	No	N/A	Lack of uniformity between countries could lead to massive title fraud or complete refusal to register any foreign used car.	In active use	N/A	
92-51-25a	Article 51.-Titles and Registration	Proof of valid license required for foreign vehicle dealers	New	Sept. 10, 2010	23-Aug	8-2402 and K.S.A. 8-2403	Requires dealers of foreign vehicles to be licensed in the foreign jurisdiction as well	necessary	Yes	No	No	No	N/A	No	N/A	Lack of uniformity between countries could lead to massive title fraud or complete refusal to title any foreign used car.	In active use	N/A	
92-51-26	Article 51.-Titles and Registration	Corrections of titles and registration receipts	Amended	May 1, 1986	74-2011, K.S.A. 1984 Supp. 8-134	1984 Supp. 8-135, as amended by L. 1985, Ch. 43, Sec. 6	Creates a process and authorization for review of clerical errors on titles	necessary	Yes	No	No	No	N/A	No	N/A	Lack of a process would require filing of a Quiet Title Petition in district court to resolve minor errors.	In active use	N/A	
92-51-27	Article 51.-Titles and Registration	Nonnegotiable titles	Amended	Jan. 3, 2003	74-2011, K.S.A. 8-134	8-1,111	Creates a method by which a fleet vehicle may be registered in Kansas even if title and lien are in another state	necessary	Yes	No	No	No	N/A	No	N/A	Would effectively force some large fleet companies to just register in another state	In active use	N/A	
92-51-28	Article 51.-Titles and Registration	Printing of electronic titles	New	Jan. 23, 2004	8-134, as amended by 2003 HB 2189, sec. 1, K.S.A. 2002 Supp. 8-135d and 58-4204a	2002 Supp. 8-135, as amended by 2003 HB 2193, sec. 1, K.S.A. 2002 Supp. 8-135d and 58-4204a	Creates a process to print and transfer titles with liens to other states	necessary	Yes	No	No	No	N/A	No	N/A	There are still states that do not use ELT, so this is the only way to transfer a title with a lien.	In active use	N/A	
92-51-29	Article 51.-Titles and Registration	Eliminating title for manufactured or mobile home; fee required	New	Jan. 23, 2004	2002 Supp. 58-4215	2002 Supp. 58-4214	Explains the process for eliminating titles for affixed mobile homes	necessary	Yes	No	No	No	N/A	No	N/A	Could result in each county requiring different proof of "permanently affixed" before eliminating titles	In active use	N/A	

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92-51-30	Article 51.-Titles and Registration	Application for refund of registration fee	Amended	May 1, 1985	74-2011, K.S.A. 1983 Supp. 8-134	1984 Supp. 8-143	K.S.A. 8-143 authorizes refunds for returned plates; this regulation specifies the process.	necessary	Yes	No	No	No	N/A	No	N/A	Applicants would not have regulatory guidance as to where to surrender the plates, nor where to submit the application.	In active use	N/A	
92-51-31	Article 51.-Titles and Registration	Sale of 30-day license and certain 72-hour temporary registrations	New	May 1, 1982	74-2011, K.S.A. 1981 Supp. 8-143c, 8-134	1981 Supp. 8-143b, 8-143c, 8-143d	Provided for certain duties of the motor carrier inspection bureau	could be revoked	No	Yes	No	No	N/A	No	N/A	No effect - this regulation is obsolete.	No	N/A	
92-51-32	Article 51.-Titles and Registration	Six thousand (6,000) mile registration requirements	New	May 1, 1982	74-2011, K.S.A. 1981 Supp. 8-134	1981 Supp. 8-143	Trucks that are rarely used (<6,000 miles per year) pay lower fees. This regulation creates an oversight process.	necessary	Yes	No	No	No	N/A	No	N/A	Without any oversight, any CMV owner could attest rare-usage and pay minimal fees.	In active use	N/A	
92-51-33	Article 51.-Titles and Registration	Revoked																	
92-51-34	Article 51.-Titles and Registration	Revoked																	
92-51-34a	Article 51.-Titles and Registration	License plates; new issuance	Amended	Aug. 20, 2021	2020 Supp. 8-132	2020 Supp. 8-132	K.S.A. 8-132 is written such that Department of Revenue has to update a regulation every five years to continue using plates without mass replacement.	necessary	Yes	No	No	No	N/A	No	N/A	Department of Revenue would be required to reissue a new plate for every registered vehicle every five years regardless of the plate's condition.	In active use	N/A	
92-51-35	Article 51.-Titles and Registration	Prisoner of war number plates; application requirements	New	May 1, 1985	1983 Supp. 8-177c	1983 Supp. 8-177c	Explains the documentation required to obtain a POW plate	necessary	Yes	No	No	No	N/A	No	N/A	Without uniform documentation requirements, counties could require different methods or standards of proof, leading to inequality.	In active use	N/A	
92-51-36	Article 51.-Titles and Registration	Farm truck and farm truck tractor registrations; vehicle lettering requirements	New	May 1, 1985	74-2011	1984 Supp. 8-143	Specifies the minimum font size for "not-for-hire" wording for farm trucks	necessary	Yes	No	No	No	N/A	No	N/A	K.S.A. 8-143 creates this lettering requirement. Exempt farm trucks are not subject to FMCSA regulations and thus could otherwise use any font they wish.	In active use	N/A	
92-51-37	Article 51.-Titles and Registration	Lost or stolen personalized license plates; reissuance of different combination plates	New	May 1, 1985	1984 Supp. 8-132	1984 Supp. 8-132	Specifies process for replacing stolen personalized plates, indicating that a replacement plate will require different letters	necessary	Yes	No	No	No	N/A	No	N/A	Reissuing a personalized plate with the same letters as a stolen plate would cause problems until the stolen plate was seized.	In active use	N/A	
92-51-38	Article 51.-Titles and Registration	Unclaimed personalized, educational institution, and shriners' license plates	Amended	Jan. 3, 2003	8-132, as amended by L. 2002, Ch. 100, sec. 1	8-132, as amended by L. 2002, Ch. 100, sec. 1	Creates guidelines for handling unclaimed personalized plates	necessary	Yes	No	No	No	N/A	No	N/A	While uncommon, unclaimed plates could remain unreported at the county with no process for proper destruction.	In active use	N/A	
92-51-39	Article 51.-Titles and Registration	Title and registration fees; refunds	Amended	Jan. 3, 2003	8-134	8-134	Indicates that all fees and refunds shall be processed together at the time of annual registration	necessary	Yes	No	No	No	N/A	No	N/A	Lack of uniformity could result in refunds being issued later and never cashed, or refunds being issued and registration fees never paid.	In active use	N/A	
92-51-40	Article 51.-Titles and Registration	Revoked																	
92-51-41	Article 51.-Titles and Registration	Permanent registration of city, county, community college, and technical college vehicles	Amended	March 24, 2006	2004 Supp. 8-1,134, as amended by L. 2005, Ch. 62, sec. 1	2004 Supp. 8-1,134, as amended by L. 2005, Ch. 62, sec. 1	Sets the fee amount for permanent registration plates	necessary	Yes	No	No	No	N/A	No	N/A	K.S.A. 8-1,134 requires a fee be set by regulation.	In active use	N/A	
92-51-41a	Article 51.-Titles and Registration	Vehicles used as unmarked law enforcement vehicles; registration	New	March 24, 2006	2004 Supp. 8-134	2004 Supp. 8-134	Allows for unmarked police vehicles to obtain alphanumeric plates under K.S.A. 8-134	necessary	Yes	No	No	No	N/A	No	N/A	Unmarked police vehicles would either be recognizable by their government plates or would have to register annually under K.S.A. 8-134	In active use	N/A	

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92-51-42	Article 51.-Titles and Registration	Odometer disclosure statement	New	Feb. 26, 1990	74-2011	8-135 as amended by L. 1989, Ch. 36, Sec. 1	Specifies how odometer disclosure is recorded when the title does not have sufficient space	necessary	Yes	No	Yes	Yes	Odometer disclosure is federally mandated for participation in the title-based disclosure system.	No	N/A	Odometer disclosure is required by federal and state law, so the owner would likely have to apply for a new title, even if the current title is still valid.	In active use	N/A	
92-51-50	Article 51.-Titles and Registration	Revoked																	
92-51-51	Article 51.-Titles and Registration	Revoked																	
92-51-52	Article 51.-Titles and Registration	Revoked																	
92-51-53	Article 51.-Titles and Registration	Vehicles exempt from apportioned registration	Amended	Jan. 3, 2003	8-1,121	8-1,101	Creates specific rules for farm truck usage around in Kansas/Missouri border area	necessary	Yes	No	No	No	N/A	No	N/A	Farm trucks near the state line could incur interstate registration fees despite short travel distances	In active use	N/A	
92-51-54	Article 51.-Titles and Registration	Revoked																	
92-51-55	Article 51.-Titles and Registration	Revoked																	
92-51-56	Article 51.-Titles and Registration	Leasing rules applicable to apportioned registration	Amended	Jan. 3, 2003	8-1,121	8-1,101	Defines different CMV leases and their permitted usage	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation could result in CMVs being used and registered like rental cars to avoid regulation.	In active use	N/A	
92-51-57	Article 51.-Titles and Registration	Revoked																	
92-51-58	Article 51.-Titles and Registration	Revoked																	
92-51-59	Article 51.-Titles and Registration	Proportional registration fees due; transfer of certificate of title	New	Jan. 1, 1966	8-191, 8-149a, 8-149b		Bars the transfer of fleet CMVs when registration fees are owed	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation could possibly allow carriers to transfer fleets to a shell company to avoid paying unpaid fees.	In active use	N/A	
92-51-60	Article 51.-Titles and Registration	Revoked																	
92-51-61	Article 51.-Titles and Registration	Revoked																	
92-51-62	Article 51.-Titles and Registration	Proportional fleet registration; requirement of title to a fleet vehicle	New	Jan. 1, 1972	8-191, K.S.A. 1971 Supp. 8-149a, 74-2004		Allows negotiable titles for CMV fleets. Similar to K.A.R. 92-51-27, except applying to CMVs instead of fleet vehicles.	necessary	Yes	No	No	No	N/A	No	N/A	Without the ability to register negotiable titles in Kansas, companies would have to register and operate out of other states.	In active use	N/A	
92-52-1	Article 52.-Motor Vehicle Drivers' Licenses	Vision standards for drivers	Amended	May 1, 1988	8-234b	8-234b	Revoked December 26, 2025												
92-52-2	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	
92-52-3	Article 52.-Motor Vehicle Drivers' Licenses	Failure to apply for renewal of a driver's license	Amended	Jan. 3, 2003	8-234b	8-247, as amended by L. 2002, Ch. 60, □2	K.S.A. 8-247 states that an exam may be required when a license expires. This regulation creates a bright-line rule after one year.	necessary	Yes	No	No	No	N/A	No	N/A	Lack of uniformity could permit a decades-expired license to be renewed without examination.	In active use	N/A	
92-52-4	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	
92-52-5	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	
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92-52-7	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	
92-52-8	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	
92-52-9	Article 52.-Motor Vehicle Drivers' Licenses	Definition of moving violation	Amended	Jan. 23, 2004	8-249	8-249 and 8-255	Creates a list of traffic offenses that are considered "moving violations" for K.S.A. 8-255 and connected statutes	necessary	Yes	No	No	No	N/A	No	N/A	Necessary to enforce statute	In active use	N/A	
92-52-9a	Article 52.-Motor Vehicle Drivers' Licenses	Moving violations; suspension or restriction of driving privileges	Amended	Oct. 26, 2001	2000 Supp. 8-234b, K.S.A. 8-249	2000 Supp. 8-255, as amended by L. 2001, Ch. 200, □2	Creates guidelines and warning letters for drivers that get moving violations	necessary	Yes	No	No	No	N/A	No	N/A	Provides needed clarity for notice of violations and length of suspensions	In active use	N/A	
92-52-10	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	
92-52-11	Article 52.-Motor Vehicle Drivers' Licenses	Revoked																	

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92-52-12	Article 52.-Motor Vehicle Drivers' Licenses	Standards for vision examinations	Amended	Dec. 26, 2025	8-234b	8-295	Creates standards and testing for vision and good driving determinations	necessary	Yes	No	No	No	N/A	No	N/A	Proper administration requires binding guidance as to what good driving record is and what information is required on vision forms.	In active use	N/A	
92-52-14	Article 52.-Motor Vehicle Drivers' Licenses	Definitions	New	Aug. 29, 2008	2007 Supp. 75-5156	2007 Supp. 75-5156	Defines terms used in K.A.R. 92-52-14 through 16	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce the clarity of this and other regulations implementing K.S.A. 75-5156.	In active use	N/A	
92-52-15	Article 52.-Motor Vehicle Drivers' Licenses	Applications for employment in a covered position	New	Aug. 29, 2008	2007 Supp. 75-5156	2007 Supp. 75-5156	Outlines appropriate security clearance requirements for employees and contractors in sensitive positions involved in issuing official state issued identification	necessary	Yes	No	No	No	N/A	No	N/A	Regulation is required by K.S.A. 75-5156	In active use	N/A	
92-52-16	Article 52.-Motor Vehicle Drivers' Licenses	Third-party relationship requirement	New	Aug. 29, 2008	2007 Supp. 75-5156	2007 Supp. 75-5156	Outlines appropriate security clearance requirements for employees and contractors in sensitive positions involved in issuing official state issued identification	necessary	Yes	No	No	No	N/A	No	N/A	Regulation is required by K.S.A. 75-5156	In active use	N/A	
92-53-1	Article 53.-Motor Vehicle Inventory Tax (not in active use)	Revoked																	
92-53-2	Article 53.-Motor Vehicle Inventory Tax	Revoked																	
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92-54-1	Article 54.-Sight Clearance Certification (not in active use)	Revoked																	
92-54-2	Article 54.-Sight Clearance Certification	Revoked																	
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92-54-4	Article 54.-Sight Clearance Certification	Revoked																	
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92-55-1	Article 55.-Motor Vehicle Taxation	Definitions	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5101 et seq.	Defines terms used in Article 55 regulations	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would reduce the clarity of other regulations in Article 55 implementing the Motor Vehicle Tax Act.	In active use	N/A	
92-55-2	Article 55.-Motor Vehicle Taxation	Valuation of motor vehicles; classification	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5102, 79-5103, 79-5104, 79-5108	States references used as bases for determining valuation of used motor vehicles	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Motor Vehicle Tax Act - clear valuations	In active use	N/A	
92-55-2a	Article 55.-Motor Vehicle Taxation	Valuation of motor vehicles; allowance for depreciation	New	June 10, 1991	79-5115	79-5105	Provides a depreciation formula for determining value of motor vehicles registered over a period of two calendar years	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Motor Vehicle Tax Act - clear valuations.	In active use	N/A	

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92-55-3	Article 55.-Motor Vehicle Taxation	Application for refund of motor vehicle tax; county officer's duties; refund of registration fees; credit of refund against other motor vehicle tax; application form	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5107	Outlines a process and timeline in which taxpayers can request a refund of motor vehicle taxes paid after disposing of a vehicle; sets duties for county appraiser in the process	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Motor Vehicle Tax Act - clear valuations.	In active use	N/A	
92-55-4	Article 55.-Motor Vehicle Taxation	Refunds not authorized when motor vehicle is placed on the personal property tax rolls; personal property tax valuation	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-306d, 79-5107	Provides formulas for computing valuation of vehicles when shifted to personal property tax rolls	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Motor Vehicle Tax Act - clear valuations.	In active use	N/A	
92-55-5	Article 55.-Motor Vehicle Taxation	Motor vehicles of motor vehicle dealers	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5102, 79-5105, 79-5106, 79-5107	Removes vehicles from the inventory of a motor vehicle dealer if the vehicles have an application for registration, and payment of motor vehicle tax with registration.	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Motor Vehicle Tax Act - motor vehicle dealer procedures	In active use	N/A	
92-55-6	Article 55.-Motor Vehicle Taxation	Insufficient or no-fund check; collection of motor vehicle tax; combined remittance for tax and registration fee	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5105, 79-5106	Outlines the process when registration fees are paid with a dishonored check payment	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective implementation of the Motor Vehicle Tax Act - insufficient check procedures	In active use	N/A	
92-55-7	Article 55.-Motor Vehicle Taxation	Distribution of tax receipts to taxing subdivisions	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5109	Description of process to distribute monies to taxing subdivisions	necessary	Yes	No	No	No	N/A	No	N/A	Needed to effectively implement K.S.A. 79-5109	In active use	N/A	
92-55-8	Article 55.-Motor Vehicle Taxation	Apportionment of tax receipts among tax levy funds	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5110	Description of process to apportion tax receipts from motor vehicle taxes to tax levy funds of political subdivisions	necessary	Yes	No	No	No	N/A	No	N/A	Needed to effectively implement K.S.A. 79-5110	In active use	N/A	
92-55-9	Article 55.-Motor Vehicle Taxation	Allocation of estimated tax receipts in budget preparation	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5111	Description of process to allocate estimated tax receipts	necessary	Yes	No	No	No	N/A	No	N/A	Needed to effectively implement K.S.A. 79-5111	In active use	N/A	
92-55-10	Article 55.-Motor Vehicle Taxation	Motor vehicles registered in more than one (1) state	New	May 1, 1981	1980 Supp. 79-5115	1980 Supp. 79-5102, 79-5106	Outlines process to avoid double taxation	necessary	Yes	No	No	No	N/A	No	N/A	This regulation helps prevent possible double taxation of vehicles.	In active use	N/A	
92-56-1	Article 56.-Ignition Interlock Devices	Ignition interlock device; definitions	Amended	Nov. 6, 2015	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-2	Article 56.-Ignition Interlock Devices	Ignition interlock device; certification and standards	Amended	Jan. 8, 2020	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-3	Article 56.-Ignition Interlock Devices	Insurance; policy limits	Amended	July 5, 2002	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-4	Article 56.-Ignition Interlock Devices	Installation, inspection, and calibration standards	Amended	Jan. 15, 2016	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-5	Article 56.-Ignition Interlock Devices	Revocation of certification; penalties	Amended	May 2, 2014	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-6	Article 56.-Ignition Interlock Devices	Service provider; relocation and replacement	New	May 2, 2014	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-7	Article 56.-Ignition Interlock Devices	Security; tampering prohibitions; conflict of interest	New	May 2, 2014	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												

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92-56-8	Article 56.-Ignition Interlock Devices	Device removal	New	May 2, 2014	8-1016	8-1016	This regulation was transferred to the Kansas Highway Patrol by 2022 House Bill 2377.												
92-56-9	Article 56.-Ignition Interlock Devices	Proof of installation	New	May 2, 2014	8-1016	2013 Supp. 8-1015 and K.S.A. 8-1016	Outlines procedures and requirements concerning certain ignition interlock device (IID) responsibilities retained by the Department of Revenue	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective administration of state law.	In active use	N/A	
92-57-1	Article 57.-Tax on Consumable Material	Definitions	New	July 21, 2017	2016 Supp. 79-3399, as amended by 2017 Sub for HB 2230, sec. 25	2016 Supp. 79-3399, as amended by 2017 Sub for HB 2230, sec. 25	Provides definitions needed to administer the tax on electronic cigarettes and consumable material used in electronic cigarettes	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-57-2	Article 57.-Tax on Consumable Material	Certificate of registration	New	July 21, 2017	2016 Supp. 79-3399	2016 Supp. 79-3399	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-57-3	Article 57.-Tax on Consumable Material	Imposition of tax	New	July 21, 2017	2016 Supp. 79-3399	2016 Supp. 79-3399	Outlines necessary industry practice requirement(s) to permit effective enforcement of statute; supplements existing statute by clarifying details needed for effective enforcement	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-57-4	Article 57.-Tax on Consumable Material	Books, records, and other documents required of distributor or retail dealer; access to premises	New	July 21, 2017	2016 Supp. 79-3399	2016 Supp. 79-3399	Outlines necessary industry practice and recordkeeping requirement(s) to permit effective enforcement of statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
92-57-5	Article 57.-Tax on Consumable Material	Monthly tax returns; remittance of tax; deficiencies	New	July 21, 2017	2016 Supp. 79-3399	2016 Supp. 79-3399	Outlines procedure for reporting and remitting the tax imposed by statute	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation would detract from the effective enforcement of the Kansas Cigarette and Tobacco Products Act.	In active use	N/A	
91-7-1	Article 7.-Commercial Drivers' Training Schools	Licenses required	Amended	May 1, 1979	8-278	[**KLRD Note:** Rules and regulations in this time period often did not include implementing KSAs.]	This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes licensing requirements to operate a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-2	Article 7.-Commercial Drivers' Training Schools	Location of school	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-3	Article 7.-Commercial Drivers' Training Schools	Records to be maintained	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	

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91-7-4	Article 7.-Commercial Drivers' Training Schools	Bond required	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-5	Article 7.-Commercial Drivers' Training Schools	Drivers' training school vehicles	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-6	Article 7.-Commercial Drivers' Training Schools	Conduct of drivers' training schools	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-7	Article 7.-Commercial Drivers' Training Schools	Grounds for revocation, suspension, and refusal to renew license	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes procedures for license penalties pursuant to K.S.A. 8-279	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-8	Article 7.-Commercial Drivers' Training Schools	Licenses required for instruction	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes licensing requirements for instructors at a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-11	Article 7.-Commercial Drivers' Training Schools	Classroom accommodations	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-13	Article 7.-Commercial Drivers' Training Schools	Classroom instruction	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	

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91-7-14	Article 7.-Commercial Drivers' Training Schools	Behind-the-wheel driving instruction	Amended	May 1, 1979	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	
91-7-15	Article 7.-Commercial Drivers' Training Schools	Advanced courses	Amended	Jan. 1, 1970	8-278		This regulation was transferred to the Department of Revenue by 2022 Senate Bill 215 - prescribes rules for operating a drivers' training school	necessary	Yes	No	No	No	N/A	No	N/A	Revoking this regulation without replacement would not fulfill the legislative purpose of 2022 Senate Bill 215 - promotes reasonable and necessary standards for operating drivers education	In active use	N/A	