

November 17, 2020

**PROPOSED REVOCATIONS, JCARR MEETING OF DECEMBER 2, 2020**

Kansas Human Rights Commission		
Reference	Title	Text
<b>Article 40. General Provisions</b>		
KAR 21-40-10	Docket.	The commission shall maintain a docket of all proceedings, and each proceeding as initiated shall be assigned an appropriate designation. The docket shall be available for inspection and copying by the public during the office hours of the agency insofar as consistent with the proper discharge of the duties of the commission.
<b>Article 41. Complaints and Responses</b>		
KAR 21-41-1	Who may file.	(a) Filing and assistance. Any person claiming to be a complainant may sign and file with the commission a verified complaint in writing. Assistance in drafting and filing complaints shall be available to complainants at all commission offices or otherwise through the commission and its staff. (b) On motion. The attorney general, or the commission on its own motion may file a complaint alleging any violation of any statute, rules or orders or other authority administered by the commission. (c) Employer. Any employer whose employees, or some of them, refuse or threaten to refuse to cooperate with the provisions of the law, may file with the commission a verified complaint asking for assistance by conciliation or other remedial action.
KAR 21-41-4	Time of filing.	The complaint must be filed within six (6) months after the date of the occurrence of the alleged unlawful employment practice or unlawful discriminatory practice. If the alleged unlawful employment practice or unlawful discriminatory practice is of a continuing nature, the date of the occurrence of said unlawful employment practice or unlawful discriminatory practice shall be deemed to be any date subsequent to the commencement of the unlawful employment practice or unlawful discriminatory practice up to and including the date upon which the unlawful employment practice or unlawful discriminatory practice shall have ceased.
KAR 21-41-11	Service of complaint.	A copy of the complaint and any amendments shall be promptly served by the commission on the respondent.

Kansas Department of Revenue		
Reference	Title	Text
<b>Article 19. Kansas Retailers' Sales Tax</b>		
KAR 92-19-47	"Retailer."	<p>(a) "Retailer" means any person regularly engaged in the business of selling tangible personal property at retail to the final user or consumer, and not for resale. The principal nature of the seller's business operation is immaterial in making the determination of whether a person is a retailer. The controlling factors are:</p> <p>(1) whether the sale is to the final user or consumer; and</p> <p>(2) whether the transaction is a sale of tangible personal property or service which is subject to sales tax.</p> <p>(b) Sales tax is imposed on retail transactions not exempted by law. Any person generally providing a service which is not taxable is deemed to be a retailer when the person engages in the sale of tangible personal property or taxable services at retail to the final user or consumer and which are not for resale purposes.</p> <p>(c) "Regularly engaged in the business" means the periodic, habitual or recurring sale of tangible personal property at retail or services subject to sales tax. Any person is deemed to be a retailer if the person sells tangible personal property at retail or provides taxable services in the normal course of its business operations, notwithstanding the facts that the sales may be few or infrequent, or that retail sales may comprise a small portion of the total gross receipts. If any person acquires tangible personal property for the purpose of resale, the person acquiring the property is deemed to be a retailer and shall collect sales tax on the gross receipts received from the retail sale thereof.</p>
KAR 92-19-67	Sales by corporations, businesses, organizations and associations organized not-for-profit.	<p>(a) Each not-for-profit corporation, business, organization or association regularly engaged in the business of selling tangible personal property at retail or furnishing services or entertainment to the ultimate user or consumer, and not for resale, shall be a retailer as defined in K.S.A. 1986 Supp. 79-3602(d). Each retailer shall collect and remit sales tax on the total gross receipts received from all taxable retail sales of tangible personal property, services or entertainment.</p> <p>(b) The principal line of business, activity, intention or function of the corporation, business, organization or association is not determinative of whether a person is a retailer. The ultimate use of funds is not determinative of whether the gross receipts received from retail sales of tangible personal property or services are subject to sales tax.</p> <p>(c) "Regularly engaged in the business" means the periodic, habitual or recurring sale of tangible personal property or a taxable service at retail. A person is a retailer under the act if the person sells tangible personal property at retail or provides a taxable service in the normal course of its business operations, notwithstanding the fact that the sales may be few or infrequent, or that retail sales may comprise a small portion of the total gross income. When a person acquires tangible personal property for the purpose of resale, the person is a retailer and shall collect sales tax on the retail sale of the property, regardless of whether the person's principal line of business, function or intention involves retail sales of tangible personal property.</p> <p>(d) Non-recurring retail sales of tangible personal property or taxable services by a religious organization are not subject to sales tax, whether or not any property sold was acquired for resale purposes. "Nonrecurring" means there must not be more than one sale of tangible personal property or taxable services within a twelve month period. "Religious organization" means a structured, nonprofit, collective association or society of individuals relating to or manifesting devotion to an acknowledged ultimate deity.</p>