

Sales/Use/Indirect:

Kansas DOR Explains New Economic Nexus Provisions for Some Remote Sellers and Marketplace Facilitators

Notice 21-17 (Remote Sellers); Notice 21-14 (Marketplace Facilitators Products), Kan. Dept. of Rev. (11/1/21). The Kansas Department of Revenue issued notices addressing provisions of legislation enacted earlier this year [see S.B. 50 (2021), and previously issued Multistate Tax Alert for more details on this new law] that imposes post-Wayfair sales and use tax collection and remittance requirements in Kansas on some remote sellers and marketplace facilitators that exceed an annual \$100,000 threshold of cumulative gross receipts from sales sourced into Kansas. The legislation requires the collection and remittance of Kansas sales and compensating use tax by remote sellers and marketplace facilitators beginning July 1, 2021. The guidance discusses underlying definitions, *de minimis threshold measurements*, potential waivers, and registration. Please contact us with any questions.

URL: <https://www.ksrevenue.org/taxnotices/notice21-17.pdf>

URL: <https://www.ksrevenue.org/taxnotices/notice21-14.pdf>

URL: http://www.kslegislature.org/li/b2021_22/measures/sb50/

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-kansas-legislature-overrides-governor-veto-to-enact-significant-indirect-and-income-tax-law-changes.pdf>

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