KANSAS DEPARTMENT OF REVENUE
OFFICE OF POLICY & RESEARCH

NOTICE 15-13
(Revised September 14, 2015)

POLICY FOR LIABILITY RELIEF FROM CHANGES IN TAXABILITY MATRIX
dated July 10, 2015 (replacing Notice 14-01)

Taxability Matrix Liability Relief–K.S.A. 2014 Supp. 79-3677(c) provides:

> Sellers and certified service providers are relieved from liability to this state or any local taxing jurisdiction for having charged and collected the incorrect amount of state or local sales or use tax resulting from the seller or certified service providers relying on erroneous data provided by the secretary in the taxability matrix.

The Department will apply the following policies with respect to the above taxability matrix liability relief provision, concerning any changes made to the taxability matrix:

The Department will relieve sellers and certified service providers from liability to the State and its local jurisdictions for tax, interest and penalties for having charged and collected incorrect tax resulting from erroneous data in the Library of Definitions section of the taxability matrix.

If the Department amends an existing provision of the Library of Definitions section of the taxability matrix, the Department shall relieve sellers and certified service providers from liability to the Department and local jurisdictions for tax, interest and penalties for having charged and collected incorrect tax until the first day of the calendar month that is at least 30 days after notice of a change to the Library of Definitions section of the taxability matrix is submitted to the governing board of the Streamlined Sales and Use Tax Agreement, provided the seller or certified service provider relied on the prior version of the taxability matrix in charging such incorrect tax.

The Department will relieve sellers and certified service providers from liability to the State and its local jurisdictions for tax, interest and penalties for having charged and collected incorrect tax resulting from erroneous data in the Tax Administration Practices section of the taxability matrix.

If the Department amends an existing provision of the Tax Administration Practices section of the taxability matrix, the Department shall relieve sellers and certified service providers from liability to the Department and local jurisdictions for tax, interest and penalties for having charged and collected incorrect tax until the first day of the calendar month that is at least 30 days after notice of a change to the Tax Administration Practices section of the taxability matrix is submitted to the governing board of the Streamlined Sales and Use Tax Agreement, provided

the seller or certified service provider relied on the prior version of the taxability matrix in charging such incorrect tax.

Taxpayer Assistance. Additional copies of this Notice, and other department forms or publications, may be downloaded from our web site, **www.ksrevenue.org**. If you have questions about this notice and how it applies, please contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588

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