



**State of Kansas
Department of Revenue
Notice of Hearing on Proposed Administrative Regulation**

A public hearing will be conducted by the Department of Revenue on December 11, 2019 at 9:00am in the KDOR Secretary Conference Room, 4th floor to consider the revocation of 92-19-56, retailers' sales tax regulation. Copies of this proposed regulation may be found at <https://www.ksrevenue.org/prproposedregulations.html>.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written comments from the public on the proposed regulation. All interested parties may submit written public comments on the proposed regulation prior to the hearing to Erin Starr, Office of Research and Analysis, Mills Building, 109 SW 9th St., Topeka, Kansas 66612 or through e-mail at erin.l.starr@ks.gov.

All interested parties will be given a reasonable opportunity to present their views, either orally or in writing or both, concerning the adoption of the proposed regulation. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Erin Starr at (785) 296-8042 or TTY (785) 296-6461. Disabled parking is located on the north side of the Mills Building on either side of 9th St. The north entrance to the Mills Building is accessible.

This regulation is proposed for adoption on a permanent basis. A summary of the proposed regulation and the economic impact follows:

**Kansas Department of Revenue
Article 19. Kansas Retailers' Sales Tax**

Revocation of K.A.R. 92-19-56. The revocation of this regulation is due to the amendment of HB 2140 amending K.S.A. 79-3606 by providing a sales tax exemption for, "all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. Bullion means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form.

Economic Impact:

There will not be an impact with this revocation.