

## 2018 Kansas Statutes

**79-3649. Sales tax liability assessments on youth sports participation fees null and void.** Any determination or assessment of sales tax liability against any youth recreation organization described in subsection (m) of K.S.A. 79-3603, and amendments thereto, for payment of sales tax imposed thereunder which was made or levied prior to the effective date of this act is hereby declared to be null and void.

**History:** L. 1994, ch. 198, § 2; July 1.