

79-3705c. Collection of tax and other duties of retailers. Every retailer doing business in this state and making sales of tangible personal property for use, storage or consumption in this state, not exempted under the provisions of this act, shall at the time of making such sales, whether within or without the state, collect the tax imposed by this act from the purchaser, and give the purchaser a receipt therefor. Each such retailer shall list with the director the name and address of all his or her agents operating in this state, and the location of any and all his or her distribution or sales houses or offices or other places of business in this state.

History: L. 1945, ch. 370, § 7; L. 1957, ch. 511, § 2; June 29.