

**79-3712. Registration and filing information, when.** The director of taxation may require any retailer, vendor, user or consumer of tangible personal property, incurring compensating (use) tax liability under article 37, chapter 79, Kansas Statutes Annotated, prior to engaging in business within the state of Kansas, to register and file such information as the director deems pertinent.

**History:** L. 1951, ch. 499, § 1; June 30.