

## 2023 Kansas Statutes

**79-3678. Same; effective date of state or local sales or use tax rate changes for certain services.** The effective date of state or local sales or use tax rate changes for services covering a period starting before and ending after the statutory effective date shall be as follows: (a) For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date; and  
(b) for a rate decrease, the new rate shall apply to bills rendered on or after the effective date.

**History:** L. 2003, ch. 147, § 24; May 22.