

**Kansas Department of Revenue**  
**Office of Policy & Research**

**NOTICE 14-17**

**Kansas Vendor Discount Rates Reduced for Missouri and Nebraska Retailers**

Currently, pursuant to Section 144.710 of the Missouri Revised Statutes, retailers designated or required to collect the Missouri use tax are entitled to take a discount equal to 2% of use tax timely remitted as reimbursement for the cost of collecting the tax.

Currently, Nebraska Revised Statutes Section 77-2703(2)(d) provides to retailers designated or required to collect the Nebraska use tax a discount equal to 2.5% of the first \$3,000 of use tax timely remitted each month as reimbursement for the cost of collecting the tax.

By Agreement between Missouri and Kansas in effect since 1968 pursuant to K.S.A. 79-3707(c) for reciprocal rates, the discount rate extended to Missouri retailers who collect and remit the Kansas Retailers' Compensating Use Tax has been 3 percent (3%) of the tax remitted when the remittance is timely.

By Agreement between Nebraska and Kansas in effect since 1968 pursuant to K.S.A. 79-3707(c) for reciprocal rates, the discount rate extended to Nebraska retailers who collect and remit the Kansas Retailers' Compensating Use Tax has been 3 percent (3%) of the tax remitted when the remittance is timely.

Effective for returns (Form CT-9U) filed on or after January 1, 2015 by Missouri retailers, the Kansas "vendor discount rate" is reduced to two percent (2.0%) of the Kansas Retailers' Compensating Use Tax timely remitted.

Effective for returns (Form CT-9U) filed on or after January 1, 2015 by Nebraska retailers, the Kansas "vendor discount rate" is reduced to two and one-half percent (2.5%) of the first \$3,000 of Kansas Retailers' Compensating Use Tax timely remitted each month.

The Kansas "vendor discount rate" for retailers in Oklahoma collecting and remitting the Kansas Retailers' Compensating Use Tax (1% of Kansas tax timely remitted with a maximum cap of \$2500 per month) remains in effect.

**Taxpayer Assistance**

Additional copies of this notice, forms or publications are available from our web site, [www.ksrevenue.org](http://www.ksrevenue.org). If you have questions about income tax, please contact:

Taxpayer Assistance Center  
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