**Opinion Letter**

|  |  |
| --- | --- |
| **Letter Number:** | **O-2000-031** |

|  |  |
| --- | --- |
| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Request for a list of Wichita businesses that are registered to report sales tax on a monthly or quarterly basis.** |
| **Keywords:** |  |
| **Approval Date:** | **10/30/2000** |

**Body:**

October 30, 2000

XXXX  
XXXX  
XXXX

RE: Your e-mail request of October 24, 2000

Dear XXXX:  
  
I have been asked to answer your e-mail that we received earlier this month. You ask for a list of Wichita businesses that are registered to report sales tax on a monthly or quarterly basis. Please be advise that this information is considered to be confidential taxpayer information that cannot be released to the public.  
  
Under K.S.A. 79-3607, businesses are required to report sales tax on a monthly basis if their sales tax liability is more than $1,600 but less than $32,000 per year. Quarterly filers are those whose total sales tax liability is between $80 and $1,600 per year. Thus, assuming a 5% sales tax rate, you are asking the department to provide you a list of the Wichita businesses that make between $1,600 and $32,000 in retail sales each year and another list for those who make between $32,00 and $640,000 in retail sales each year. K.S.A. 79-3614 prohibits the department from releasing this type of information.  
  
K.S.A. 79-3614 states in relevant part:

All information received by the director from returns filed under this act, or from any investigations conducted under the provisions of this act, shall be confidential, except for official purposes, and it shall be unlawful for any officer or employee of such director to divulge any such information in any manner, except in accordance with a proper judicial order, or as provided in K.S.A. 74-2424, and amendments thereto. . . .

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 10/30/2000 Date Modified: 10/10/2001**