

**Chapter 3.44**  
**SALES TAX EXEMPTION - FILING OF CERTIFICATE<sup>1</sup>**

Sections:

3.44.010        Invoices - Filing - Incorporation - Interpretation.

3.44.020        Holding invoices - Auditing.

**3.44.010 Invoices - Filing - Incorporation - Interpretation.**

All invoices mentioned in the preamble to the ordinance codified herein shall be filed with the director of public works only, for the sole purpose of certification to the state as provided by 79-3606 K.S.A., Senate Bill 423, 1970 Session Laws, and subsequent amendments thereto, which are incorporated by reference as if set forth in full. The Director of Public Works may request technical aid and assistance from the City Manager and City Clerk in making such certification and interpreting such invoices.

(History: Ord. IF-608 ' 1, 70).

**3.44.020 Holding invoices - Auditing.**

All such invoices shall be held by the City Clerk in her office for five years and shall be subject to audit by the director of revenue.

(History: Ord. IF-608 ' 2, 70).

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<sup>1</sup> For statutory provision regarding exemption from the Retailers' Sales Tax Act when a contractor purchases materials for use in municipal projects, see K.S.A. 79-3606.

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