

Kansas Administrative Regulations

Kansas Department of Revenue—Division of Alcoholic Beverage Control

Article 22.—Caterer

14-22-19. Excise tax shall be current.

Any caterer that fails to register for an excise tax registration number with the director of taxation shall be subject to cancellation of its license or fine by the director. Any caterer that is delinquent in the payment of its excise taxes levied on alcoholic liquors shall be subject to cancellation of its license or fine by the director.

(Authorized by K.S.A. 41-210 as amended by L. 1987, Ch. 182, Sec. 10, 79-41a03 as amended by L. 1987, Ch. 182, Sec. 119; implementing K.S.A. 41-211; effective, T-88-22, July 1, 1987; effective May 1, 1988.)

***** Authenticated Kansas Administrative Regulation *****