

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-14. Time for returns and payment of tax; forms.

On or before the last day of each calendar month, each club, caterer, and drinking establishment licensed in this state shall submit a tax return to the secretary upon forms furnished by the secretary. The name and address of the licensee, the total amount of gross receipts from sales of alcoholic liquor sold during the preceding calendar month, and any other information that the secretary deems necessary shall be stated on the form. The amount of tax due, as shown on the return, shall be paid to the secretary at the time the return is submitted.

(Authorized by K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14; implementing K.S.A. 79-41a02, 79-41a03, as amended by L. 2001, Ch. 167, § 14; effective, T-83-30, Oct. 25, 1982; effective May 1, 1983; amended March 22, 2002.)

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