

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 5.—Cigarette Tax**

#### **92-5-12. Bond; cancellations.**

The surety on a bond furnished by a wholesale cigarette dealer as required by the cigarette tax law shall be released and discharged from all liability to the state accruing on the bond after the expiration of 60 days from the date upon which the surety has submitted to the director of taxation a written request to be released and discharged. However, this provision shall not operate to relieve, release, or discharge the surety from any liability that has already accrued or that will accrue before the expiration of the 60-day period.

Prompt notification of the wholesale cigarette dealer who furnished the bond shall be made by the director of taxation upon receiving such a request. If the dealer fails to file with the director of taxation, on or before the expiration of the 60-day period, a new bond fully complying with the provisions of the cigarette tax law, the license or licenses of the dealer shall be revoked and canceled by the director of taxation in accordance with K.S.A. 79-3309, and amendments thereto. The dealer shall be notified by the director of taxation.

(Authorized by K.S.A. 79-3326; implementing K.S.A. 79-3304, 79-3309, 79-3311, as amended by L. 2001, Ch. 5, § 450; effective Jan. 1, 1966; amended, E-67-11, July 1, 1967; amended Jan. 1, 1968; amended March 22, 2002.)

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