

Kansas Administrative Regulations

Kansas Department of Revenue

Article 5.—Cigarette Tax

92-5-7. Wholesaler; separate locations, bond.

Each wholesale cigarette dealer having more than one wholesale place of business in the state of Kansas shall be required to file an application and pay the required fee for each place of business owned or operated by that dealer. Each place of business licensed shall be covered by a surety bond furnished by the wholesale dealer as provided in K.S.A. 79-3304, and amendments thereto. If the wholesale cigarette dealer is unable to obtain a surety bond, a cash bond or escrow account agreement may be accepted by the director. A cash bond or escrow account agreement shall be submitted in writing with a copy of the surety bond rejection letter.

(Authorized by K.S.A. 79-3326; implementing K.S.A. 79-3304; effective Jan. 1, 1966; amended, E-67-11, July 1, 1967; amended Jan. 1, 1968; amended March 22, 2002.)

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