

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-13. Assumption of tax by licensee prohibited.

(a) A licensee shall not advertise, hold out, or state to the public or to any consumer, directly or indirectly, any of the following:

(1) The liquor drink tax, or any part of the tax, will be assumed or absorbed by the licensee.

(2) The tax will not be considered as an element in the price charged to the consumer.

(3) The tax, or any part of the tax, will be refunded if it is added to the price charged to the consumer.

(b) The tax may be included in the stated drink price if the licensee conspicuously posts on the premises a sign provided by the secretary stating that drink prices include the liquor drink tax.

(Authorized by K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14; implementing K.S.A. 79-41a02; effective, T-83-30, Oct. 25, 1982; effective May 1, 1983; amended, T-88-58, Dec. 16, 1987; amended May 1, 1988; amended March 22, 2002.)

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