

Kansas Administrative Regulations

Kansas Department of Revenue

Article 57.—Tax on Consumable Material

92-57-4. Books, records, and other documents required of distributor or retail dealer; access to premises.

(a) Each distributor and each retail dealer shall keep in each place of business complete and accurate books, records, and other documents for that place of business, including itemized invoices of the following:

(1) All consumable material held, purchased, made, manufactured, fabricated, or brought or caused to be brought into Kansas or shipped or transported to retail dealers in Kansas; and

(2) all sales of consumable material.

Each distributor shall show the name and address of each purchaser, registration number if applicable, and any other documents relating to the purchase and the sale of or dealing in consumable material. Itemized invoices shall be made for all consumable material transferred to other retail dealer establishments owned or controlled by that distributor. All books, records, and other documents required shall be retained and maintained for at least three years after the date of the entries appearing in the books, records, and other documents, unless the director, in writing, authorizes the destruction or disposal of these books, records, and other documents at an earlier date. These books, records, and other documents may be maintained in an electronic format.

(b) At any time during regular business hours, any authorized agents or employees of the director may enter any place of business of a distributor or retail dealer and inspect the premises, the books, records, or other documents and the consumable material contained there, to determine whether the distributor or retail dealer is in compliance with all the provisions of the act and this article of the department's regulations. Refusal to permit an inspection by an authorized agent or employee of the director shall be grounds for revocation of any registration held by the distributor or retail dealer.

(c) Each person who sells consumable material to any person other than a consumer shall create with each sale an itemized invoice showing the seller's name and address, the purchaser's name and address, the purchaser's registration number if applicable, the date of the sale, the number of milliliters of consumable material, and all prices and discounts. The person selling or dealing in the consumable material shall retain and maintain a legible copy of each invoice for three years after the date of sale. These records may be maintained in an electronic format.

(d) Each distributor and each retail dealer shall obtain and maintain itemized invoices of all consumable material purchased. The distributor or retail dealer shall retain and maintain a legible copy of each invoice for three years after the date of purchase. Invoices shall be available for inspection by authorized agents or employees of the director at the distributor's or retail dealer's place of business. These records may be maintained in an electronic format.

(Authorized by and implementing K.S.A. 2016 Supp. 79-3399; effective July 21, 2017.)

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