

Kansas Administrative Regulations

Kansas Department of Revenue—Division of Alcoholic Beverage Control

Article 21.—Drinking Establishments

14-21-19. Excise tax shall be current.

Any drinking establishment that fails to register for an excise tax registration number with the director of taxation shall be subject to cancellation of its license or fine by the director. Each drinking establishment that is delinquent in the payment of its excise taxes levied on alcoholic liquors shall be subject to cancellation of its license or fine by the director.

(Authorized by and implementing K.S.A. 79-41a03 as amended by L. 1987, Ch. 182, Sec. 119; effective, T-88-22, July 1, 1987; effective May 1, 1988.)

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