

Kansas Administrative Regulations

Kansas Department of Revenue

Article 23.—Charitable Gaming

92-23-42. Bond required for distributors.

Each distributor shall post a cash bond of \$1,000 at the time of initial registration. Any distributor may subsequently be required by the director to increase the cash bond to an amount equal to three times the average monthly tax liability based upon the distributor's sales for the previous 12 months. If the distributor does not have 12 months of tax liability history to use for this calculation, then an estimate of the tax liability may be made by the director based upon the best information available.

(Authorized by K.S.A. 2015 Supp. 75-5181; implementing K.S.A. 2015 Supp. 75-5176 and 75-5184; effective Feb. 12, 2016.)

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