

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 24.—Liquor Drink Tax**

#### **92-24-11. Application of tax.**

(a) The liquor drink tax shall apply to the gross receipts derived from the sale of any ingredients for drinks containing alcoholic liquor, whether mixed by the licensee or sold separately. The tax shall also apply to charges that are incidental to charges for drinks containing alcoholic liquor, which shall include the following:

(1) Service, corkage, cooling, and serving charges;

(2) fees or charges for the use of equipment owned by the licensee incidental to the serving of drinks containing alcoholic liquor; and

(3) gratuities, except gratuities that are voluntarily given by the consumer or are separately stated on a source record and are entirely distributed to employees of the licensee in a form other than wages, salaries, or other compensation.

(b) If a single fee or charge is made for alcoholic liquor provided by a licensee in connection with room rental, soft drinks, water, and ice, the entire fee or charge, less the amount normally charged for the room rental, shall be taxable.

(Authorized by K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14; implementing K.S.A. 79-41a01, 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 \*\*\*\*\*