

Kansas Administrative Regulations

Kansas Department of Revenue—Division of Alcoholic Beverage Control

Article 21.—Drinking Establishments

14-21-8. Restaurant drinking establishments; criteria for determination; gross receipts affidavit; estimates.

(a) For purposes of multiple ownership of drinking establishments, a licensed drinking establishment shall be deemed a restaurant after a comparison by the director of food sales on the licensed premises to total gross receipts for all sales made on the licensed premises for a period not less than 12 months.

(b) Each drinking establishment licensee requesting restaurant status shall submit accurate figures for food sales, total gross sales, and any other pertinent information. The information shall be submitted on a form provided by the director at the time the licensee initially requests restaurant status, and upon each renewal of the license.

(c) Each drinking establishment requesting restaurant status that has been in operation for a period of less than 12 months may submit estimated figures for food sales and total gross receipts. However, a successor corporation taking over an existing drinking establishment shall not utilize estimates if 40% or more of the successor corporation is owned by persons who were required to meet the license qualifications of the predecessor corporation.

(Authorized by K.S.A. 41-2634 as amended by L. 1987, Ch. 182, Sec. 85; implementing K.S.A. 41-2601 as amended by L. 1987, Ch. 182, Sec. 60; 41-2623 as amended by L. 1987, Ch. 182, Sec. 75; effective, T-88-22, July 1, 1987; effective May 1, 1988.)

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