

Kansas Administrative Regulations

Kansas Department of Revenue

Article 5.—Cigarette Tax

92-5-2. Vending machines: owner display; record.

(a) All owners and operators of cigarette vending machines are hereby required to have the name and address of the owner displayed on each vending machine in operation within the state.

(b) Each owner and operator of cigarette vending machines shall keep a record showing the business location of each vending machine being currently serviced, which shall be available to the director of revenue or his agents at any reasonable time.

(c) The vending machine permit shall be securely and visibly attached to the vending machine. Visibly attached means on the face of the machine, and that it can be seen without moving the machine.

(Authorized by K.S.A. 1967 Supp. 79-3303 and 79-3326; effective Jan. 1, 1966; amended, E-67-11, July 1, 1967; amended Jan. 1, 1968.)

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