

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-15. Records required.

(a) Each licensee shall keep records and books of all sales subject to the liquor drink tax, together with invoices, bills of lading, sales records, copies of bills of sale, source records, daily summaries, and other pertinent papers and documents. The records shall show the following:

(1) The amount charged consumers for drinks containing alcoholic liquor and the amount charged consumers for all other items;

(2) invoices detailing the purchase of alcoholic liquor;

(3) a detailed description of breakage, spillage, and mistakes; and

(4) a detailed description of liquor removed from inventory for the following purposes:

(A) Use in preparation of food; and

(B) consumption by the licensee or the licensee's employees.

(b) Each licensee shall make the books, records, other papers and documents available for inspection by the secretary of revenue or the secretary's authorized representative for a period of three years from the last day of the calendar year or of the fiscal year of the licensee, whichever comes later, to which they pertain. The licensee shall maintain the books, records, and other documents on the licensed premises for a period of 90 days. However, the licensee may maintain the books, records, and other documents after 90 days at another location.

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