

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-21. Report of alcoholic liquor lost through theft or disaster.

Each licensee shall prepare a written report for the director setting out the number and size of containers and the brand, proof, age and category of alcoholic liquor lost through theft or disaster. A theft of alcoholic liquor shall be reported to the proper police or sheriff's department and shall be substantiated by the report of the police or sheriff's department. A disaster causing a loss of alcoholic liquor shall be reported to the director and shall be substantiated by an affidavit of an investigative employee of the department of revenue.

(Authorized by K.S.A. 79-41a03, as amended by L. 1987, Ch. 182, Sec. 119; implementing K.S.A. 79-41a02, as amended by L. 1987, Ch. 182, Sec. 118, 79-41a03, as amended by L. 1987, Ch. 182, Sec. 119; effective, T-83-30, Oct. 25, 1982; effective May 1, 1983; amended, T-88-58, Dec. 16, 1987; amended May 1, 1988.)

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