

Kansas Administrative Regulations

Kansas Department of Revenue—Division of Alcoholic Beverage Control

Article 26.—On-Premises Cereal Malt Beverage Retailers

14-26-5. Minimum prices for drinks; acquisition cost.

(a) A retailer shall not sell any drink to any person for less than the acquisition cost of that drink to the retailer.

(b) In determining the minimum price of each drink, a retailer shall not include any applicable tax. All tax shall be collected in addition to the minimum price for the drink itself.

(c) The cost of each of the following items shall be included in the acquisition cost of each drink:

(1) All cereal malt beverage or beer containing not more than six percent alcohol by volume; and

(2) any nonalcoholic liquid.

(Authorized by and implementing K.S.A. 2017 Supp. 41-212; effective June 7, 2018.)

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