

Kansas Administrative Regulations

Kansas Department of Revenue—Division of Alcoholic Beverage Control

Article 13.—Retail Liquor Dealer

14-13-4. Local occupation or license tax; display requirement.

(a) If the retail premises are located in a city or county that imposes a local occupation or license tax, a retailer shall not sell or offer for sale any alcoholic liquor until the retailer has paid the occupation or license tax.

(b) Each retailer whose licensed premises is located in a city or county that requires a local occupation or license tax shall cause proof of payment of the occupation or license tax to be framed and hung in a conspicuous place on the retailer's licensed premises.

(Authorized by K.S.A. 41-210; implementing K.S.A. 2011 Supp. 41-310, as amended by L. 2012, ch. 144, sec. 13; effective May 1, 1988; amended Aug. 6, 1990; amended Feb. 22, 2013.)

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