

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-22. Determination of tax liability; presumption of taxable disposition.

(a) The correct amount of liquor drink tax shall be determined by the secretary when examining the tax account of any licensee, on the basis of returns filed with the secretary, or any records or information that is available or is obtained from the licensee or any retailer or wholesaler who furnished alcoholic liquor to the licensee.

(b) If the secretary finds that the licensee has failed to maintain or make available adequate records required by K.A.R. 92-24-15 through K.A.R. 92-24-21, or by K.S.A. 41-2601 *et seq.* and amendments thereto, the correct amount of the tax may be determined from any available source or records. The tax liability of the licensee may be estimated by using any available record for any period for which the licensee has failed to maintain records or file a return.

(c) In determining the tax liability of any licensee, it shall be presumed that the disposition of all alcoholic liquor purchased by the licensee is taxable unless the contrary is established. The burden of proving the contrary shall be upon the licensee and shall be established through authentic records.

(d) If the liquor drink tax is not separately specified upon the source records of the licensee, tax liability shall be determined upon the total gross receipts derived from the sale of alcoholic liquor. Deductions for tax included within stated drink prices shall not be allowed unless the licensee has posted a sign in compliance with the provisions of K.A.R. 92-24-13.

(Authorized by K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14; implementing K.S.A. 79-41a02, 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.)