

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-10. Registration certificates; application; display; revocation.

(a) (1) Application for a liquor drink tax registration certificate shall be made upon a form furnished by the secretary. The application shall state the name of the applicant as specified on the applicant's license and the address at which the applicant proposes to engage in business. For a caterer, the address shall be where the principal place of business is located.

(2) Each application for a liquor drink tax registration certificate shall be accompanied by a copy of the applicant's license. If the applicant owes any liquor drink tax, penalty, or interest at the time of making application, payment shall be made before issuance of the liquor drink tax registration certificate.

(b) A separate liquor drink tax registration certificate shall be required for each license, and the licensee shall conspicuously display the liquor drink tax registration certificate on the premises. The licensee shall immediately report any change of location, name, or form of ownership of the licensed establishment to the director.

(c) The liquor drink tax registration certificate of any licensee may be revoked by the secretary for any violation of the provisions of this article or the provisions of K.S.A. 79-41a01 *et seq.* and amendments thereto, after providing due notice and an opportunity for a hearing.

(Authorized by K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14; implementing K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14, 79-41a06; 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.)

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